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**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 62 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

### SCHEDULE 4

#### Relief for carried-forward losses

## PART 8

TRANSFERRED TRADES

62 In section 940A (overview of Chapter) in subsection (4) for "944" substitute "943A

## Changes to legislation:

Finance (No. 2) Act 2017, Paragraph 62 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:** Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)