
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 11

MINOR AND CONSEQUENTIAL AMENDMENTS

CAA 2001

- 123 CAA 2001 is amended as follows.
- 124 (1) Section 212Q (restrictions on capital allowance buying when there are postponed allowances) is amended as follows.
- (2) In subsection (4) after “37,” insert “ 45A, ”.
- (3) In subsection (6)—
- (a) after “may not be set off” insert “ by a company (“the claimant company”) ”,
 - (b) after “CTA 2010” insert “ or group relief for carried forward losses in accordance with Part 5A of CTA 2010 ”, and
 - (c) omit “by a company (“the claimant company”)”.
- 125 In section 138 (deferment of balancing charge arising when there is a disposal event in respect of a ship: limit on amount of deferral) in subsection (2)(b) after “45” insert “ , 45A or 45B ”.
- ^{F1}126

Textual Amendments

- F1** Sch. 4 para. 126 repealed (with effect in accordance with s. 33(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 33\(2\)\(c\)\(xiii\)\(a\)](#)

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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\(a\)](#)