Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 10

## CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

## Restrictions on deductions from profits

In section 304(7) (certain deductions in respect of losses made in a ring fence trade to be ignored for the purposes of the restriction on deductions from trading profits) in paragraph (b) for "total" substitute "trade".