

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Transferred trades

- 27 In section 357JI (Northern Ireland losses: transfers of trade without a change of ownership) in subsection (2) for the words from the beginning to “that section” substitute “Sections 943A to 944C (which modify the application of Chapter 2 of Part 4) have effect as if the references in those sections”.