

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Deduction buying

- 31 (1) In section 730C of CTA 2010 (disallowance of deductible amounts: relevant claims)
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- (a) in subsection (2) omit paragraph (aa), and
 - (b) in subsection (3A) for “paragraphs (a) to (e)” substitute “paragraph (a) or (b)”.
- (2) In Schedule 4 to F(No.2)A 2017 (relief for carried-forward losses) omit paragraph 172.