Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 31. (See end of Document for details)

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Minor and consequential amendments to Part 7ZA of CTA 2010

In section 269ZG (general insurance companies: excluded accounting periods), in subsection (1), for "269ZE" substitute " 269ZD ".

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 31.