

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Minor and consequential amendments to Part 7ZA of CTA 2010

- 35 (1) Section 269ZZA(1) (excessive specification of deductions allowance: application of section) is amended in accordance with this paragraph.
- (2) After paragraph (b) insert—
“*(ba)* the company’s chargeable gains deductions allowance for the period.”
- (3) In paragraph (c) for “non-trading profits deductions allowance” substitute “non-trading income profits deductions allowance”.
- (4) After paragraph (d) insert—
“*(da)* the company’s BLAGAB deductions allowance for the period.”
- (5) Omit paragraph (e).