

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Minor and consequential amendments to Part 7A of CTA 2010

- 38 In section 269CN (definitions)—
- (a) omit the definition of “relevant non-trading profits”, and
 - (b) at the end insert—
““total relevant non-trading profits”, in relation to a company, has the meaning given by section 269ZF(2B).”