

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Insolvent companies

- 9 In section 269ZZ (company tax return to specify amount of deductions allowance), in subsection (1), after paragraph (a) (but before the “and”) insert—
- “(aa) if section 269ZWA (increase of deductions allowance for insolvent companies) applies, what that amount would be without the increase provided for by subsection (2) of that section.”.