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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 18. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

##### *Restrictions on deductions from profits*

- 18 In section 124A (carry forward of post-1 April 2017 BLAGAB trade losses against subsequent profits) in subsection (5) omit “(but see also section 124D)”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 18.