



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 14B

TAX AVOIDANCE INVOLVING CARRIED-FORWARD LOSSES

[^{F1}730E Overview

- (1) This Part makes provision restricting the circumstances in which a company may make a deduction in respect of a relevant carried-forward loss.
- (2) For the meaning of “relevant carried-forward loss”, see section 730F.]

Textual Amendments

- F1** Pt. 14B inserted (with effect and application in accordance with Sch. 3 Pt. 2 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 3 para. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 730E.