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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 158. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4 **U.K.**

#### RELIEF FOR CARRIED-FORWARD LOSSES

### PART 11 **U.K.**

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *CTA 2010*

158 In section 104 (meaning of “non-trading loss on intangible fixed assets” for purposes of section 99(1)(g)), for subsection (2) substitute—

“(2) But it does not include a loss treated as a non-trading loss on intangible fixed assets for the surrender period as a result of section 753(3) of CTA 2009.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 158.