
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 64 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 8

TRANSFERRED TRADES

- 64 (1) Section 944 (modified application of Chapter 2 of Part 4) is amended as follows.
- (2) In the heading for “Chapter 2 of Part 4” substitute “ section 45 ”.
- (3) Omit subsections (1) and (2).
- (4) In subsection (3)—
- (a) for “Relief” substitute “ If this Chapter applies to a transfer of a trade, relief ”, and
- (b) after “carry forward of” insert “ pre-1 April 2017 ”.
- (5) In subsection (4) after paragraph (a) insert—
- “(ab) any claim made by the predecessor under section 45F in reliance on subsection (2) of section 944C,”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)