
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Restrictions on deductions from profits

10 In section 269ZJ (exclusion of shock losses from restrictions) omit subsection (4).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 10.