

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Group relief for carried-forward losses

- 23 In section 188BG(3) (types of loss that may not be surrendered by a Solvency 2 insurance company)—
- (a) omit “or” at the end of paragraph (b), and
 - (b) after paragraph (c) insert “or
 - (d) a BLAGAB trade loss carried forward to the surrender period under section 124A(2) or 124C(3) of FA 2012,”.