

## SCHEDULES

### SCHEDULE 10

#### CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

##### *Restrictions on deductions from profits*

- 3 In section 188ED (group relief for carried-forward losses: claimant company's relevant maximum for overlapping period)—
- (a) omit subsection (4), and
  - (b) in subsection (5) for “(4)” substitute “(3)”.