

SCHEDULES

SCHEDULE 9

ARRANGEMENTS AND RECONSTRUCTIONS FOR COMPANIES IN FINANCIAL DIFFICULTY

PART 2

CONSEQUENTIAL AMENDMENTS

Corporation Tax Act 2010

- 43 (1) Part 7ZA (restrictions on obtaining certain deductions) is amended as follows.
- (2) In section 269ZH (meaning of “insolvency procedures”), in subsection (5)(a), after “Part 26” insert “or 26A”.
- (3) In section 269ZY (meaning of “relevant reversal credit”), in subsection (8)(b), after “Part 26” insert “or 26A”.