
Changes to legislation: There are currently no known outstanding effects for the Corporate Insolvency and Governance Act 2020, Cross Heading: Corporation Tax Act 2010. (See end of Document for details)

SCHEDULES

SCHEDULE 9

ARRANGEMENTS AND RECONSTRUCTIONS FOR COMPANIES IN FINANCIAL DIFFICULTY

PART 2

CONSEQUENTIAL AMENDMENTS

Corporation Tax Act 2010

- 42 The Corporation Tax Act 2010 is amended as follows.
- 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 ”.
- 44 In Part 14 (change in company ownership), in section 724A (disregard of change in parent company), in subsection (7)(a), after “Part 26” insert “ or 26A ”.

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