

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Offshore collective investment vehicles

11 In section 269ZZB of CTA 2010 (meaning of “group”), at the end insert—

“(9) For the purposes of the application of this Part in relation to a collective investment vehicle to which paragraph 4 of Schedule 5AAA to TCGA 1992 applies, the reference in paragraph 4(2) of that Schedule to “relevant purposes” is to be treated as including a reference to the purposes of this section.”