Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Real estate investment trusts

- In section 550 (attribution of distributions) at the end insert—
 - "(4) In determining the amount of relevant non-chargeable gains for the purposes of this section, section 269ZBA (restriction on deductions) is to be ignored."