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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2020, Paragraph 27. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### CORPORATE CAPITAL LOSSES

#### PART 1

#### CORPORATE CAPITAL LOSS RESTRICTION

*Minor and consequential amendments to Part 7ZA of CTA 2010*

- 27 In section 269ZD (restriction on deductions from total profits) omit subsection (6) (meaning of a company's “deductions allowance”).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 27.