

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Minor and consequential amendments to Part 7ZA of CTA 2010

- 32 In section 269ZR (deductions allowance for company in a group), at the end insert—
- “(5) See section [269ZYA](#) for further provision about the deductions allowance for a company without a source of chargeable income which is a member of a group.”