
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2020, Paragraph 36. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

CORPORATE CAPITAL LOSSES

PART 1

CORPORATE CAPITAL LOSS RESTRICTION

Minor and consequential amendments to Part 7A of CTA 2010

36 Part 7A of CTA 2010 (banking companies: restrictions on obtaining certain deductions) is amended as follows.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 36.