

## SCHEDULES

### SCHEDULE 4

#### CORPORATE CAPITAL LOSSES

#### PART 2

##### CORPORATE CAPITAL LOSS DEDUCTIONS: MISCELLANEOUS PROVISION

*Insurance companies: minor amendments to TCGA 1992 and FA 2012*

41 In section 93 of FA 2012 (minimum profits test), at the end insert—

“(6) For the purposes of this section, assume that non-BLAGAB allowable losses cannot be deducted to any extent from BLAGAB chargeable gains (and, accordingly, assume that section 95 is not included in this Act).”