Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 8

RELIEF FROM CORPORATION TAX FOR LOSSES AND OTHER AMOUNTS

PART 3

COMMENCEMENT AND TRANSITIONAL PROVISION

Commencement

The amendments made by paragraph 7 have effect as if they had been made by Schedule 4 to FA 2020 (see Part 3 of that Schedule).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 18.