



Finance Act 2021

2021 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Reliefs for business

18 Temporary extension of periods to which trade losses may be carried back

Schedule 2 contains provision for a temporary extension of the periods to which trade losses may be carried back.

Changes to legislation:

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