

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Corporation Tax Act 2009 (c. 4)

- 681 (1) Amend section 1210 (use of losses in later periods) as follows.
- (2) In subsection (2) for “section 393(1) of ICTA” substitute “section 45 of CTA 2010”.
- (3) In subsection (5)—
- (a) in paragraph (a)—
 - (i) for “set against other” substitute “deducted from total”, and
 - (ii) for “section 393A of ICTA” substitute “section 37 of CTA 2010”,
and
 - (b) in paragraph (b) for “section 403” substitute “Part 5”.