
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 153. (See end of Document for details)

SCHEDULES

SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 11

MINOR AND CONSEQUENTIAL AMENDMENTS

CTA 2010

- 153 (1) Section 59 (restriction on relief for members of LLPs) is amended as follows.
- (2) In subsection (2)—
- (a) in paragraph (a) after “37” insert “ or 45A ”,
 - (b) omit “or” at the end of paragraph (a), and
 - (c) after paragraph (b) insert “, or
(c) under Part 5A (group relief for carried-forward losses)”.
- (3) In subsection (4)—
- (a) after “37” insert “ or 45A ”, and
 - (b) after “5” insert “ or 5A ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 153.