

SCHEDULES

SCHEDULE 27

DERIVATIVE CONTRACTS: MINOR AND CONSEQUENTIAL AMENDMENTS

The Taxes Act 1988

- 10 In section 768C (deductions: asset transferred within group) in subsection (9) (restriction of debits to be brought into account) at the end insert “(including debits so brought into account by virtue of paragraph 14(3) of Schedule 26 to the Finance Act 2002)”.