

**Status:** Point in time view as at 06/04/2007. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:** Finance Act 2007, Paragraph 10 is up to date with all changes known to be in force on or before 05 October 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

## SCHEDULES

VALID FROM 19/07/2007

### SCHEDULE 4

#### RESTRICTIONS ON TRADE LOSS RELIEF FOR PARTNERS

##### *Consequential amendments*

- 10 In—
- (a) section 104(5) (restriction on reliefs for limited partners),
  - (b) section 107(2) (restriction on reliefs for members of LLPs),
  - (c) section 110(1)(a) (restriction on reliefs for non-active partners in early tax years), and
  - (d) section 115(1)(d) (restrictions on relief for firms exploiting films),
- omit “(see section 112)”.

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