Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 4

## RESTRICTIONS ON TRADE LOSS RELIEF FOR PARTNERS

## Consequential amendments

- In section 112 (meaning of "non-active partner" and "early tax year" etc)—
  - (a) omit subsections (1) to (5), and
  - (b) the heading accordingly becomes "Meaning of "early tax year"".