

These notes refer to the Finance Act 2009 (c.10) which received Royal Assent on 21 July 2009

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 23 Schedule 6: Temporary Extension of Loss Carry Back Provisions

Details of the Section

2. [Section 23](#) introduces Schedule 6. Paragraphs 1 and 2 of the Schedule refer to income tax. Paragraph 3 refers to corporation tax.