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*Status: Point in time view as at 01/04/2009.*

*Changes to legislation: Corporation Tax Act 2009, Paragraph 238 is up to date with all changes known to be in force on or before 31 August 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)*

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### PART 1

#### INCOME AND CORPORATION TAXES ACT 1988

- 238 In section 785ZB(8) (section 785ZA: definitions)—
- (a) in paragraph (a) for “(Schedule A losses)” substitute “ (UK property business losses) ”, and
  - (b) in paragraph (d) for “(Case VI losses)” substitute “ (losses from miscellaneous transactions) ”.

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