

## SCHEDULES

### SCHEDULE 5

#### RELIEF FOR CONTRIBUTIONS TO FLOOD AND COASTAL EROSION RISK MANAGEMENT PROJECTS

*Corporation tax: profits of a property business*

- 4 In section 210 of CTA 2009 (application of trading income rules), in the table in subsection (2), after the entry for sections 82 to 86 insert—

“sections 86A and 86B	contributions to flood and coastal erosion risk management projects”
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