Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 101. (See end of Document for details)

# SCHEDULES

## SCHEDULE 4

### RELIEF FOR CARRIED-FORWARD LOSSES

## **PART 10**

### NORTHERN IRELAND TRADING LOSSES ETC

In section 357SG (losses of television programme trade: use of losses in later periods) in subsection (3) after "subsections (5)" insert ", (5A)".

**Changes to legislation:**There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 101.