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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 168. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 4

### RELIEF FOR CARRIED-FORWARD LOSSES

#### PART 11

##### MINOR AND CONSEQUENTIAL AMENDMENTS

###### *CTA 2010*

168 In section 599 (real estate investment trusts: calculation of profits) after subsection (8) insert—

“(9) No account is to be taken of Part 7ZA of this Act (restrictions on obtaining certain deductions in respect of carried-forward losses).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 168.