Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 66. (See end of Document for details)

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SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 8

TRANSFERRED TRADES

66

In section 945 (cases in which predecessor retains more liabilities than assets) in subsection (4), for "section 944(3)" (in both places where those words occur) substitute "sections 944 to 944E".

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 66.