
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Deduction buying. (See end of Document for details)

SCHEDULES

SCHEDULE 10 **U.K.**

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Deduction buying

- 31 (1) In section 730C of CTA 2010 (disallowance of deductible amounts: relevant claims)
—
- (a) in subsection (2) omit paragraph (aa), and
 - (b) in subsection (3A) for “paragraphs (a) to (e)” substitute “ paragraph (a) or (b) ”.
- (2) In Schedule 4 to F(No.2)A 2017 (relief for carried-forward losses) omit paragraph 172.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:
Deduction buying.