
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 14. (See end of Document for details)*

SCHEDULES

SCHEDULE 10 **U.K.**

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Restrictions on deductions from profits

- 14 In section 269CN (restrictions on deductions by banking companies: definitions) in the definition of “relevant profits” for “269ZD(5)” substitute “ 269ZFA ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 14.