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*Status: Point in time view as at 22/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 15. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 4

### CORPORATE CAPITAL LOSSES

#### PART 1

##### CORPORATE CAPITAL LOSS RESTRICTION

*Insurance companies: ring fence*

- 15 In section 95 of FA 2012 (use of non-BLAGAB allowable losses to reduce I-E profit) for “in accordance with section 210A(2) of TCGA 1992” substitute “ under section 2A(1) of TCGA 1992, as permitted by section 210A(2) and (2A) of that Act, ”.

**Status:**

Point in time view as at 22/07/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 15.