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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Offshore collective investment vehicles. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 4

### CORPORATE CAPITAL LOSSES

#### PART 1

##### CORPORATE CAPITAL LOSS RESTRICTION

###### *Offshore collective investment vehicles*

11 In section 269ZZB of CTA 2010 (meaning of “group”), at the end insert—

“(9) For the purposes of the application of this Part in relation to a collective investment vehicle to which paragraph 4 of Schedule 5AAA to TCGA 1992 applies, the reference in paragraph 4(2) of that Schedule to “relevant purposes” is to be treated as including a reference to the purposes of this section.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading:  
Offshore collective investment vehicles.