
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Restrictions on deductions from profits

- 13 In section 269CC (restrictions on deductions by banking companies: management expenses etc) in subsection (7) (how to determine “relevant maximum”) in Step 1 for “269ZD(5)” substitute “ 269ZFA ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 13.