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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

## CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Restrictions on deductions from profits

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.