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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

##### *Restrictions on deductions from profits*

- 15 In section 304(7) (certain deductions in respect of losses made in a ring fence trade to be ignored for the purposes of the restriction on deductions from trading profits) in paragraph (b) for “total” substitute “ trade ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 15.