
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 18. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Restrictions on deductions from profits

- 18 In section 124A (carry forward of post-1 April 2017 BLAGAB trade losses against subsequent profits) in subsection (5) omit “(but see also section 124D)”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 18.