
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 19. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

CORPORATION TAX RELIEF FOR CARRIED-FORWARD LOSSES

Restrictions on deductions from profits

- 19 In section 124C (further carry forward against subsequent profits of post-1 April 2017 loss not fully used) in subsection (6) omit “(but see also section 124D)”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 19.