



Finance Act 2019

2019 CHAPTER 1

PART 1

DIRECT TAXES

Corporation tax: miscellaneous

25 Intangible fixed assets: restrictions on goodwill and certain other assets

Schedule 9 contains provision about the debits to be brought into account for corporation tax purposes in respect of goodwill and certain other assets.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 25.