

# SCHEDULES

## SCHEDULE 16

### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

### **PART 3**

#### AMENDMENTS OF OTHER ACTS

##### *Corporation Tax Act 2009*

153 In section 389 (claim to carry back deficit), after subsection (2) insert—

“(2A) If any of the claim amount is carried back in accordance with this section to an accounting period, the amount which is so carried back is to be left out of account for the purpose of applying section 93 of FA 2012 in the case of that period.”