

# SCHEDULES

## SCHEDULE 16

### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 3**

##### AMENDMENTS OF OTHER ACTS

###### *Corporation Tax Act 2009*

212 In section 1304 (crime-related payments), for subsection (3) substitute—

“(3) Expenses to which subsection (4) or (5) applies are not to be regarded as constituting ordinary BLAGAB management expenses of a company for the purposes of section 76 of FA 2012.”