

## SCHEDULES

### SCHEDULE 16

#### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 3

##### AMENDMENTS OF OTHER ACTS

###### *Corporation Tax Act 2010*

- 226 (1) Section 839 (deduction under section 76 of ICTA not to exceed commercial rent) is amended as follows.
- (2) In subsection (1), for “the deduction under section 76 of ICTA allowed for” substitute “the amount to be taken into account as mentioned in section 835(2)(c) or 836(2)(c) in respect of”.
- (3) In subsection (3), for “The deduction” substitute “The amount of the payment to be taken into account”.
- (4) In the heading, omit “**under section 76 of ICTA**”.