
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 9

TAX AVOIDANCE

Change in company ownership

- 86 (1) Section 702 (apportionment of amounts) is amended as follows.
- (2) In subsection (2), in column 1 of row 5 of the table, for the words from “of CTA 2009” to the end substitute “, 463G(6) or 463H(4) of CTA 2009.
- (3) In subsection (2), in column 1 of row 7 of the table, for “debit of” substitute “ loss on intangible fixed assets for ”.
- (4) Where the change in ownership referred to in section 692(1) occurs before 13 July 2017 this paragraph has effect as if sub-paragraph (2) provided as follows—
- “(2) In subsection (2), in column 1 of row 5 in the table, for the words from “of CTA 2009” to the end substitute “or 463G(6) of CTA 2009.”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)