



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### MANAGEMENT

##### *Claims by companies*

#### **100 Group relief: general**

- (1) The Taxes Act 1988 shall be amended as follows.
- (2) In section 412 (group relief: claims and adjustments) the following subsection shall be substituted for subsections (1) and (2)—
  - “(1) Schedule 17A to this Act (which makes provision with respect to claims for group relief) shall have effect.”
- (3) The Schedule set out in Schedule 15 to this Act shall be inserted after Schedule 17.
- (4) This section has effect as respects claims for group relief for accounting periods ending after the day appointed for the purposes of section 10 of the Taxes Act 1988 (pay and file).