

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross Heading: Ability to claim group relief where link company established in the EEA. (See end of Document for details)

## SCHEDULES

### SCHEDULE 6

#### CONSORTIUM CLAIMS FOR GROUP RELIEF

##### *Ability to claim group relief where link company established in the EEA*

- 2 In section 129 (overview of Chapter), in subsection (2), for “Sections 130 to 134” substitute “ Sections 130 to 134A ”.
- 3 In section 130(2) (group relief claims on amounts surrenderable under Chapter 2), in Requirement 3—
- (a) in paragraph (c), for “section 133(1), (3) and (4)” substitute “ section 133(1) and (3) to (8) ”, and
  - (b) in paragraph (d), for “section 133(2), (3) and (4)” substitute “ section 133(2) to (8) ”.
- 4 (1) Section 133 (conditions to be met for consortium claims for group relief) is amended as follows.
- (2) In subsection (1)—
- (a) omit the “and” at the end of paragraph (e), and
  - (b) for paragraph (f) substitute—
    - “(f) the surrendering company and the claimant company are both UK related, and
    - (g) the link company is UK related or established in the EEA.”
- (3) In subsection (2)—
- (a) omit the “and” at the end of paragraph (e), and
  - (b) for paragraph (f) substitute—
    - “(f) the surrendering company and the claimant company are both UK related, and
    - (g) the link company is UK related or established in the EEA.”
- <sup>F1</sup>(4) .....

#### **Textual Amendments**

**F1** Sch. 6 para. 4(4) omitted (with effect in accordance with s. 35(3) of the amending Act) by virtue of Finance (No. 2) Act 2015 (c. 33), s. 35(2)(d)

<sup>F2</sup>5 .....

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**Textual Amendments**

**F2** Sch. 6 para. 5 omitted (with effect in accordance with s. 35(3) of the amending Act) by virtue of [Finance \(No. 2\) Act 2015 \(c. 33\), s. 35\(2\)\(d\)](#)

- 6 (1) Section 146 (maximum amount of group relief in consortium claims) is amended as follows.
- (2) In subsection (3)—
- (a) omit the “and” at the end of paragraph (a), and
  - (b) after that paragraph insert—  
“(aa) assuming that the link company was UK related, and”.
- (3) In subsection (6), at the end insert “, assuming that the link company was UK related.”
- (4) In subsection (8)—
- (a) omit the “and” at the end of the definition of “consortium claim”, and
  - (b) at the end insert “, and  
UK related”, in relation to a company, has the meaning given by section 134.”

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