
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 4. (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

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.”

^{F1}(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)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 4.