



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

CHAPTER 4

CLAIMS FOR GROUP RELIEF

Surrenderable amounts under Chapter 2

131 The group condition

- (1) The group condition is met if the surrendering company and the claimant company—
 - (a) are members of the same group of companies (see section 152), and
 - (b) are both UK related.
- (2) For the meaning of “UK related” in subsection (1)(b) and in sections 132 and 133, see section 134.

Modifications etc. (not altering text)

- C1** Pt. 5 modified by 2009 c. 4, s. 1218ZDB(2) (as inserted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(a) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 1](#) (with [Sch. 6 para. 21\(3\)](#)))

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 131.