



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 4

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax

35 Group relief

- (1) In section 133 of CTA 2010 (claims for group relief: consortium conditions 2 and 3)—
 - (a) in subsection (1)—
 - (i) at the end of paragraph (e) insert “ and ”, and
 - (ii) omit paragraph (g) and the “and” before it,
 - (b) in subsection (2)—
 - (i) at the end of paragraph (e) insert “ and ”, and
 - (ii) omit paragraph (g) and the “and” before it, and
 - (c) omit subsections (5) to (8).
- (2) Accordingly—
 - (a) in section 129(2) of CTA 2010 for “134A” substitute “ 134 ”,
 - (b) in section 130(2) of that Act—
 - (i) in paragraph (c), for “and (3) to (8)” substitute “ , (3) and (4) ”, and
 - (ii) in paragraph (d), for “(8)” substitute “ (4) ”,
 - (c) omit section 134A of that Act, and
 - (d) in Schedule 6 to the Finance (No. 3) Act 2010, omit paragraphs 4(4) and 5.
- (3) The amendments made by this section have effect in relation to accounting periods beginning on or after 10 December 2014.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 35.