



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

^{F1}CHAPTER 3

SURRENDERS MADE BY NON-UK RESIDENT COMPANY RESIDENT OR TRADING IN THE EEA

Basic provisions about surrendering losses and other amounts

^{F1}113 Steps to determine extent to which loss etc can be surrendered

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Textual Amendments

F1 Pt. 5 Ch. 3 omitted (with effect in accordance with Sch. 4 para. 4 of the amending Act) by virtue of Finance Act 2022 (c. 3), s. 24(3)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 113.