

*These notes refer to the Corporation Tax Act 2010
(c.4) which received Royal Assent on 3 March 2010*

CORPORATION TAX ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Part 5: Group relief

Chapter 4: Claims for group relief

Overview

482. This Chapter sets out the conditions for relief involving UK related companies (under Chapter 2) and EEA related companies (under Chapter 3). It also sets out restrictions on relief that may be given on claims.