



Finance Act 2019

2019 CHAPTER 1

PART 1

DIRECT TAXES

International matters

24 Group relief etc: meaning of “UK related” company

- (1) In section 134 of CTA 2010 (group relief: meaning of “UK related” company) in paragraph (b) for the words from “carrying on” to the end substitute “within the charge to corporation tax”.
- (2) In section 188CJ of CTA 2010 (group relief for carried-forward losses: meaning of “UK related” company) in paragraph (b) for the words from “carrying on” to the end substitute “within the charge to corporation tax”.
- (3) The amendments made by this section have effect for the purpose of determining whether a company is a UK related company at any time on or after 5 July 2016.
- (4) In its application in relation to a claim for group relief or group relief for carried-forward losses made in reliance on this section, paragraph 74 of Schedule 18 to FA 1998 (time limit for claims) has effect as if the list of dates in sub-paragraph (1) of that paragraph included 31 December 2019.