



Finance Act 2020

2020 CHAPTER 14

PART 2

DIGITAL SERVICES TAX

Groups, parents and members

59 Continuity of a group over time

- (1) In this Part, this section applies for the purpose of determining whether a group at any time (Time 2) is the same group as a group at any earlier time (Time 1).
- (2) The group at Time 2 is the same group as the group at Time 1 if and only if the entity that is the parent of the group at Time 2—
 - (a) was the parent of the group at Time 1, and
 - (b) was the parent of a group at all times between Time 1 and Time 2.