STATUTORY INSTRUMENTS

2001 No. 1163

INCOME TAX

The Double Taxation Relief (Surrender of Relievable Tax Within a Group) Regulations 2001

Made - - - 23rd March 2001

Laid before the House of

Commons - - 26th March 2001

Coming into force 31st March 2001

THE DOUBLE TAXATION RELIEF (SURRENDER OF RELIEVABLE TAX WITHIN A GROUP) REGULATIONS 2001

- 1. Citation, commencement and effect
- 2. Interpretation
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- 4. Amount of EUFT available for surrender
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- 6. Accounting periods of surrendering company and claimant company
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Signature

Explanatory Note