
STATUTORY INSTRUMENTS

2001 No. 1163

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

Form of claim and withdrawal of claim

8.—(1) The like provisions as those contained in Part VIII of Schedule 18 to the Finance Act 1998⁽¹⁾ (“Schedule 18”) and listed below shall have effect, with necessary modifications, in relation to claims for amounts of EUFT available for surrender as they have effect in relation to claims for group relief.

(2) Those provisions of Schedule 18 are paragraphs 67, 68⁽²⁾, 70(1), (3) and (4), 71, 72(1) and (4), 73, 75⁽³⁾, 75A⁽⁴⁾ and 76⁽⁵⁾.

(1) 1998 c. 36.

(2) Paragraph 68 was amended by paragraph 11 of Schedule 27 to the Finance Act 2000.

(3) Paragraph 75 was amended by section 92(2) of the Finance Act 1999 (c. 16).

(4) Paragraph 75A was inserted by section 92(3) of the Finance Act 1999.

(5) Paragraph 76 was amended by section 92(4) of the Finance Act 1999.