
STATUTORY INSTRUMENTS

2018 No. 9

The Corporation Tax (Simplified Arrangements
for Group Relief) (Amendment) Regulations 2018

**Amendment of the Corporation Tax (Simplified Arrangements for Group Relief)
Regulations 1999**

3. In regulation 2 (introductory)—
 - (a) the text from “for the” to the end becomes paragraph (a), and
 - (b) after paragraph (a) insert—
 - “, and
 - (b) the surrendering and claiming of group relief for carried-forward losses in relation to any accounting period of a claimant company beginning on or after 1st April 2017.”.