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STATUTORY INSTRUMENTS

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**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**

8. In regulation 10 (group relief claims and surrenders under the arrangements)—
- (a) in the heading, for “Group relief claims” substitute “Claims”,
  - (b) after paragraph (2) insert—

“(2A) The authorised company may from time to time furnish an officer of Revenue and Customs on behalf of itself and the authorising companies a statement in writing, in the form provided, or in a form authorised, by the Commissioners for Her Majesty’s Revenue and Customs, containing information necessary for the amendment in accordance with the provisions of Part VIII of Schedule 18 of the company tax returns of itself and the authorising companies for the purpose of making and withdrawing claims and surrenders of group relief for carried-forward losses.”,
  - (c) in paragraphs (3) and (4), for “paragraph (2)” substitute “paragraphs (2) or (2A)”,
  - (d) in paragraph (4)(a), after “claimed” insert “in the case of claims for group relief for carried-forward losses”,
  - (e) after paragraph (4)(a), insert—

“(aa) as regards the amount claimed in the case of claims for group relief, the same information as is specified in paragraph 68(1) to (4) of Schedule 18,”,
  - (f) in paragraph (4)(b), after “surrendered” insert “in the case of surrenders of group relief”,
  - (g) after paragraph (4)(b), insert—

“(bb) as regards the amount surrendered in the case of surrenders of group relief for carried-forward losses, the same information as is specified in paragraphs 71(1) and 71(1A) of Schedule 18,”,
  - (h) in paragraphs (5) and (6), after “paragraph (2)” insert “or paragraph (2A)”.