

Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART X

LOSS RELIEF AND GROUP RELIEF

[F1CHAPTER I

LOSS RELIEF: INCOME TAX

Textual Amendments

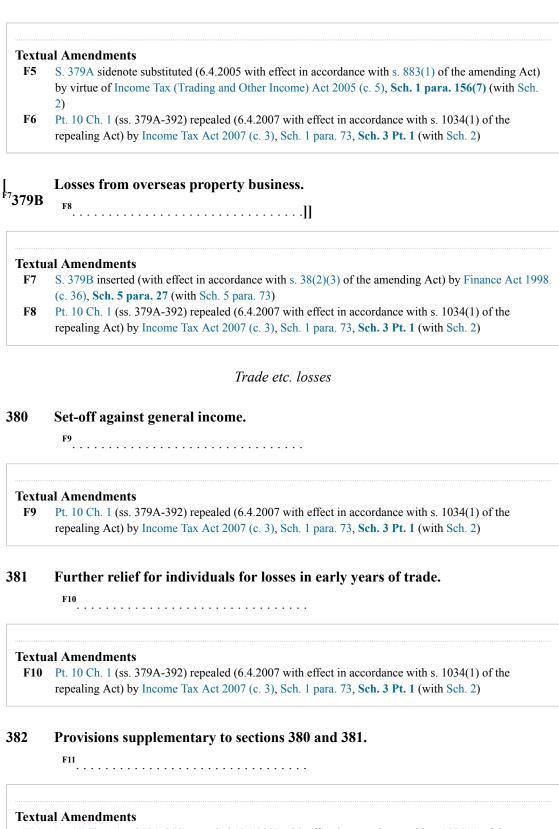
F1 Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)

[F2]F3Losses from [F4UK property] business or overseas property business]

Textual Amendments

- F2 S. 379A and preceding cross-heading inserted (with effect in accordance with s. 39(4)(5) of the amending Act) by Finance Act 1995 (c. 4), Sch. 6 para. 19(1)
- F3 S. 379A cross-heading substituted (with effect in accordance with s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), Sch. 5 para. 26 (with Sch. 5 para. 73)
- F4 Words in cross-heading preceding s. 379A substituted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 156(8) (with Sch. 2)

379A	[F5Losses from UK property business].	
	F6	

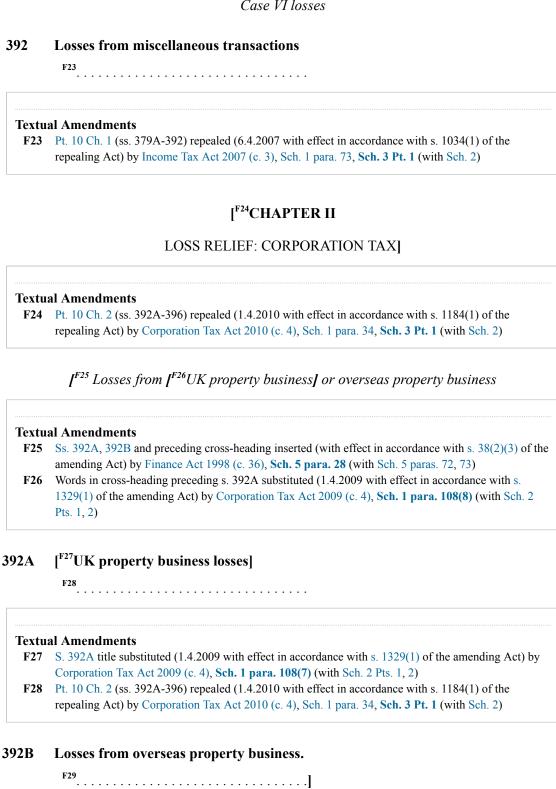


F11 Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)

383	Extension of right of set-off to capital allowances.
	F12
	al Amendments
F12	S. 383 repealed (with effect in accordance with ss. 211(2), 218(1)(b) of the repealing Act) by Finance Act 1994 (c. 9), s. 214(1)(b), Sch. 26 Pt. 5(24), Note 5
384	Restrictions on right of set-off.
	F13
Textu	al Amendments
F13	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)
^{F14} 384	ARestriction of set-off of allowances against general income
	F15
Textu	al Amendments
F14	S. 384A inserted (with effect in accordance with s. 579(1) of the amending Act) by Capital Allowances Act 2001 (c. 2), Sch. 2 para. 30 (with Sch. 3)
F15	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)
385	Carry-forward against subsequent profits.
	F16
Textu	al Amendments
F16	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)
386	Carry-forward where business transferred to a company.
Textu	al Amendments
F17	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)

387	Carry-forward as losses of amounts taxed under section 350.											
	F18											
	al Amendments											
F18	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the											
	repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)											
388	Carry-back of terminal losses.											
200												
	F19											
	al Amendments											
F19	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the											
	repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)											
389	Supplementary provisions relating to carry-back of terminal losses.											
	F20											
Textu F20	al Amendments Pt. 10 Ch. 1 (as. 270A, 202) repealed (6.4.2007 with effect in accordance with a. 1024(1) of the											
F 2 U	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)											
	repealing Act) by meonie Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 1 t. 1 (whith Sch. 2)											
390	Treatment of interest as a loss for purposes of carry-forward and carry-back.											
	F21											
Toytu	al Amendments											
	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the											
1.71	repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 73, Sch. 3 Pt. 1 (with Sch. 2)											
	repealing recty by meonic Tax rect 2007 (c. 3), Sen. 1 para. 73, Sen. 3 1 t. 1 (with Sen. 2)											
391	Losses from trade etc. carried on abroad											
	F22											
Tovt	al Amendments											
F22	Pt. 10 Ch. 1 (ss. 379A-392) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the											
	repealing Act) by Income Tay Act 2007 (c. 3) Sch. 1 para 73 Sch. 3 Pt. 1 (with Sch. 2)											

Case VI losses



Textu F29	al Amendments Pt. 10 Ch. 2 (ss. 392A-396) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 34, Sch. 3 Pt. 1 (with Sch. 2)
	Trade etc. losses
393	Losses other than terminal losses.
	F30
Textu	al Amendments
F30	Pt. 10 Ch. 2 (ss. 392A-396) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 34, Sch. 3 Pt. 1 (with Sch. 2)
[^{F31} 393]	ALosses: set off against profits of the same, or an earlier, accounting period.
	F32
Textu	al Amendments
F31	S. 393A inserted by Finance Act 1991 (c. 31), s. 73(1)(4)(5)
F32	Pt. 10 Ch. 2 (ss. 392A-396) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 34, Sch. 3 Pt. 1 (with Sch. 2)
^{[F33} 393]	BLosses of ring fence trade: set off against profits of an earlier accounting period
	F34]
Textu	al Amendments
F33	S. 393B inserted (with effect in accordance with s. 111(3) of the amending Act) by Finance Act 2008
	(c. 9), s. 111(1)
F34	Pt. 10 Ch. 2 (ss. 392A-396) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 34, Sch. 3 Pt. 1 (with Sch. 2)
F35394	Terminal losses.
Textu	al Amendments
F35	S. 394 repealed by Finance Act 1991 (c. 31), ss. 73(2)(4)(5), 123, Sch. 19 Pt. V

395	Leasing contracts and company reconstructions.
	F36
Textu	al Amendments
F36	Pt. 10 Ch. 2 (ss. 392A-396) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 34, Sch. 3 Pt. 1 (with Sch. 2)
	Case VI losses
396	[F37Losses from miscellaneous transactions]
	F38
Т4	-1 A
F37	al Amendments S. 396 title substituted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by
	Corporation Tax Act 2009 (c. 4), Sch. 1 para. 112(5) (with Sch. 2 Pts. 1, 2)
F38	Pt. 10 Ch. 2 (ss. 392A-396) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 34, Sch. 3 Pt. 1 (with Sch. 2)
	CHAPTER III
	LOSS RELIEF: MISCELLANEOUS PROVISIONS
397	Restriction of relief in case of farming and market gardening.
	F39

398 Transactions in deposits with and without certificates or in debts.

Corporation Tax Act 2010 (c. 4), Sch. 1 para. 35, Sch. 3 Pt. 1 (with Sch. 2)

F39 S. 397 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by

 M1 Where [F40 a company] sustains a loss on the exercise or disposal of a right to receive any amount, being a right to which section 56(2) F41 ... applies, in a case where—

- if a profit had arisen from that exercise or disposal, that profit would have been chargeable to [F42 corporation] tax by virtue of section 56(2) F43..., and [F44 the company is chargeable to corporation tax under [F45 Part 5 of CTA 2009]
- (loan relationships)]] in respect of interest payable on that amount,

then the amount of that interest shall be included in the amounts against which [F46 the amount of its loss may be set off under [F47 section 91 of CTA 2010].]

Textual Amendments

- **F40** Words in s. 398 substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 75(2) (with Sch. 2)
- F41 Words in s. 398 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 75(3), Sch. 3 Pt. 1 (with Sch. 2)
- F42 Words in s. 398(a) inserted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 75(4)(a) (with Sch. 2)
- F43 Words in s. 398(a) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 75(4)(b), Sch. 3 Pt. 1 (with Sch. 2)
- Words in s. 398(b) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 75(5) (with Sch. 2)
- F45 Words in s. 398(b) substituted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 114 (with Sch. 2 Pts. 1, 2)
- **F46** Words in s. 398 substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 75(6) (with Sch. 2)
- F47 Words in s. 398 substituted (1.4.2010 with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 36 (with Sch. 2)

Marginal Citations

M1 Source—1973 s.26(2); 1974 s.30(2)

399	Dealings in commodity futures etc: withdrawal of loss relief.	
	F48	

Textual Amendments

F48 S. 399 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 37, Sch. 3 Pt. 1 (with Sch. 2)

400	Write-off of government investmen	t.

F49)																

Textual Amendments

F49 S. 400 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 38, Sch. 3 Pt. 1 (with Sch. 2)

401 Relief for pre-trading expenditure.



Textual Amendments

F50 S. 401 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 117, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

[F51CHAPTER IV

GROUP RELIEF]

	1
Textu	al Amendments
F51	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
402	Surrender of relief between members of groups and consortia.
	F52
Textu	al Amendments
F52	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
403	Losses etc. which may be surrendered by way of group relief.
	F53
Toytu	al Amendments
E54	
[1344032	ZAmounts eligible for group relief: trading losses.
	F55
	al Amendments
F54	Ss. 403-403ZE substituted for s. 403 (with effect in accordance with s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), Sch. 5 para. 29 (with Sch. 5 para. 73)
F55	
	Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
403ZB	Amounts eligible for group relief: excess capital allowances.
	F56
Textu	al Amendments
F54	Ss. 403-403ZE substituted for s. 403 (with effect in accordance with s. 38(2)(3) of the amending Act)
	by Finance Act 1998 (c. 36), Sch. 5 para. 29 (with Sch. 5 para. 73)

F56 Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing

Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)

403ZC	Amounts eligible for group relief: non-trading deficit on loan relationships. F57
Toytu	al Amendments
F54	Ss. 403-403ZE substituted for s. 403 (with effect in accordance with s. 38(2)(3) of the amending Act)
10.	by Finance Act 1998 (c. 36), Sch. 5 para. 29 (with Sch. 5 para. 73)
F57	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
103ZD	Other amounts available by way of group relief.
	F58
Textu	al Amendments
F54	Ss. 403-403ZE substituted for s. 403 (with effect in accordance with s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), Sch. 5 para. 29 (with Sch. 5 para. 73)
F58	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
403ZE	Computation of gross profits.
	F59
Textu	al Amendments
F54	Ss. 403-403ZE substituted for s. 403 (with effect in accordance with s. 38(2)(3) of the amending Act)
	by Finance Act 1998 (c. 36), Sch. 5 para. 29 (with Sch. 5 para. 73)
F59	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
F ⁶⁰ 403A	ALimits on group relief.
	F61
Textu	al Amendments
F60	Ss. 403A-403C inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance (No. 2) Act 1997 (c. 58), Sch. 7 para. 2
F61	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing
	Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
403B	Apportionments under section 403A.
	F62

Document Generated: 2024-06-02

Changes to legislation: Income and Corporation Taxes Act 1988, PART X is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	al Amendments
F60	Ss. 403A-403C inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by
F62	Finance (No. 2) Act 1997 (c. 58), Sch. 7 para. 2 Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing
F 02	Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
403C	Amount of relief in consortium cases.
	F63
Textu	al Amendments
F60	Ss. 403A-403C inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by
	Finance (No. 2) Act 1997 (c. 58), Sch. 7 para. 2
F63	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
[^{F64} 403]	D[F65Relief for or in respect of UK losses of non-resident companies]
F ⁶⁴ 4031	D[F65Relief for or in respect of UK losses of non-resident companies] F66
	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4
Textu F64 F65	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4)
Textu F64	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue
Textu F64 F65	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4) Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing
Textu F64 F65 F66	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4) Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
Textu F64 F65 F66	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4) Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2) Relief for overseas losses of UK resident companies. F67
Textu F64 F65 F66	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4) Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2) Relief for overseas losses of UK resident companies.
Textu F64 F65 F66 Textu	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4) Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2) Relief for overseas losses of UK resident companies. F67
Textu F64 F65 F66 Textu	al Amendments Ss. 403D, 403E inserted (with effect in accordance with Sch. 27 para. 6(1)(2)(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 27 para. 4 S. 403D title substituted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by virtue of Finance Act 2006 (c. 25), Sch. 1 para. 3(4) Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2) Relief for overseas losses of UK resident companies. F67

Textu	al Amendments
F68	S. 403F inserted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by Finance Act
	2006 (c. 25), Sch. 1 para. 4(1)
F69	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
⁷⁰ 4030	GUnallowable overseas losses of non-resident companies
	F71
Textu	al Amendments
F70	S. 403G inserted (with effect in accordance with Sch. 1 para. 9 of the amending Act) by Finance Act 2006 (c. 25), Sch. 1 para. 4(2)
F71	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
404	Limitation of group relief in relation to certain dual resident companies.
	F72
Textu	al Amendments
F72	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
105	Claims relating to losses etc. of members of both group and consortium.
	F73
Textu	al Amendments
F73	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
406	Claims relating to losses etc. of consortium company or group member.
	F74

Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)

407	Relationship between group relief and other relief.	
	F75	
Textu	al Amendments	
F75	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)	
408	Corresponding accounting periods.	
	F76	
Textu	al Amendments	
F76	Ss. 408, 409 repealed (with effect in accordance with Sch. 7 para. 9, Sch. Pt. 2(14) Note of the repealing Act) by Finance (No. 2) Act 1997 (c. 58), Sch. 7 para. 6, Sch. 8 Pt. 2(14)	
409	Companies joining or leaving group or consortium.	
	F77	
Textu	al Amendments	
F77	Ss. 408, 409 repealed (with effect in accordance with Sch. 7 para. 9, Sch. Pt. 2(14) Note of the repealing Act) by Finance (No. 2) Act 1997 (c. 58), Sch. 7 para. 6, Sch. 8 Pt. 2(14)	
410	Arrangements for transfer of company to another group or consortium.	
	F78	
Textu	al Amendments	
F78	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)	
411	Exclusion of double allowances.	
	F79	
Textu	al Amendments	
F79	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)	

	arrangements disallowed F81
Textu	al Amendments
F80	S. 411ZA inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by
	Corporation Tax Act 2009 (c. 4), Sch. 1 para. 124 (with Sch. 2 Pts. 1, 2)
F81	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
^{F82} 411	A Group relief by way of substitution for loss relief.
	F83
Textu	al Amendments
F82	S. 411A inserted (with effect in accordance with s. 101(2) of the amending Act) by Finance Act 1990
102	(c. 29), s. 101(1)
F83	S. 411A repealed (with effect in accordance with s. 93(2) of the repealing Act) by Finance Act 1999 (c. 16), Sch. 11 para. 1, Sch. 20 Pt. 3(21), Note
412	Claims and adjustments.
	F84
Textu	al Amendments
F84	Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing
	Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)
413	Interpretation of Chapter IV.
	F85
Toytu	al Amandments
F85	al Amendments Pt. 10 Ch. 4 (ss. 402-413) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing
F 03	Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 39, Sch. 3 Pt. 1 (with Sch. 2)

Changes to legislation:

Income and Corporation Taxes Act 1988, PART X is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by 2004 c. 25 s. 18
- Act applied (with modifications) by S.I. 2010/875 reg. 16Sch. 2 (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by 2005 c. 7 Sch. 4 para. 6(3) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by S.I. 2001/3629 art. 52(2)(n) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)