



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

RELIEFS FOR BUSINESS

Group relief

27 Group relief where surrendering company not resident in UK

Schedule 1 (which makes provision in relation to group relief where the surrendering company is not resident in the United Kingdom) has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 27.