



Finance (No. 3) Act 2010

2010 CHAPTER 33

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax and corporation tax

12 Consortium claims for group relief

Schedule 6 contains provision about claims for group relief from corporation tax made by companies which are members of, or owned by, a consortium.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 12.