



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

^{F1}CHAPTER 3

SURRENDERS MADE BY NON-UK RESIDENT COMPANY RESIDENT OR TRADING IN THE EEA

Conditions that must be met

^{F1}114 The equivalence condition

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Textual Amendments

F1 Pt. 5 Ch. 3 omitted (with effect in accordance with Sch. 4 para. 4 of the amending Act) by virtue of Finance Act 2022 (c. 3), s. 24(3)

^{F1}115 The EEA tax loss condition: companies resident in EEA territory

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^{F1}116 The EEA tax loss condition: companies not resident in EEA territory

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^{F1}117 The qualifying loss condition: general

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Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Conditions that must be met. (See end of Document for details)

^{F1}118 The qualifying loss condition: relief for current and previous periods

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^{F1}119 The qualifying loss condition: relief for future periods

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^{F1}120 The qualifying loss condition: non-UK tax relief in another territory

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^{F1}121 The precedence condition

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Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross
Heading: Conditions that must be met.