Finance Act 2013

2013 CHAPTER 29

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

CORPORATION TAX: GENERAL

Losses, other reliefs and deductions

[F1]30 Loss relief surrenderable by non-UK resident established in EEA state

. . . . . .

Textual Amendments

F1 S. 30 omitted (with effect in accordance with Sch. 4 para. 5(1) of the amending Act) by virtue of Finance Act 2022 (c. 3), **Sch. 4 para. 2**

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, Section 30.