
STATUTORY INSTRUMENTS

2021 No. 704

CORPORATION TAX

**The Corporation Tax (Carry Back of Losses:
Temporary Extension) Regulations 2021**

	<i>at 12.00 p.m. on</i>
<i>Made</i> - - - -	<i>14th June 2021</i>
<i>Laid before the House of</i>	<i>at 4.00 p.m. on 14th</i>
<i>Commons</i> - -	<i>June 2021</i>
<i>Coming into force</i>	<i>6th July 2021</i>

**THE CORPORATION TAX (CARRY BACK OF LOSSES:
TEMPORARY EXTENSION) REGULATIONS 2021**

PART 1

Preliminary

1. Citation and commencement
2. Interpretation

PART 2

2020 loss carry-back allocation statement

3. The 2020 nominated company
4. 2020 loss carry-back allocation statement
5. The aggregate of the amounts specified under regulation 4(2)(h) (and...
6. Amendment of the 2020 loss carry-back allocation statement
7. Subsequent 2020 de minimis claims

PART 3

2021 loss carry-back allocation statement

8. The 2021 nominated company
9. 2021 loss carry-back allocation statement
10. The aggregate of the amounts specified under regulation 9(2)(h) (and...
11. Amendment of the 2021 loss carry-back allocation statement
12. Subsequent 2021 de minimis claims

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 4

General provisions

13. Time limits
 14. Recovery of overpaid relief
- Signature
Explanatory Note