
STATUTORY INSTRUMENTS

2021 No. 704

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

PART 3

2021 loss carry-back allocation statement

2021 loss carry-back allocation statement

10. The aggregate of the amounts specified under regulation 9(2)(h) (and any amendment to that specification) and any de minimis claims made by any members of the 2021 group must be less than £2,000,000.