
STATUTORY INSTRUMENTS

2021 No. 704

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

PART 4

General provisions

Time limits

13. The time limits otherwise applicable to the amendment of a company tax return do not apply to any amendment to the extent that it is made in consequence of a 2020 or 2021 loss carry-back allocation statement being submitted in accordance with these Regulations.