Status:	This is the	original v	ersion (as it was	originally made). I	his
item of	legislation	is current	lv onlv	available	in its original form	at.

STATUTORY INSTRUMENTS

2021 No. 704

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

PART 2

2020 loss carry-back allocation statement

2020 loss carry-back allocation statement

5. The aggregate of the amounts specified under regulation 4(2)(h) (and any amendment to that specification) and any de minimis claims made by any members of the 2020 group must be less than £2,000,000.