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STATUTORY INSTRUMENTS

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**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.