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*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

**Changes to legislation:** Income and Corporation Taxes Act 1988, Paragraph 11 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 17A

#### GROUP RELIEF: CLAIMS

##### *Consent to surrender*

- 11 (1) This paragraph applies in relation to claims under paragraph 5 above.
- (2) In the case of consent to surrender by the surrendering company, consent which relates to relief which is the subject of more than one claim under paragraph 5 above shall be of no effect unless it specifies an order of priority in relation to the claims.

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