



Finance Act 2000

2000 CHAPTER 17

PART III U.K.

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II U.K.

OTHER PROVISIONS

Groups and group relief

97 **Group relief for non-resident companies etc.** U.K.

Schedule 27 to this Act has effect.

In that Schedule—

Part I makes amendments of Chapter IV of Part X of the Taxes Act 1988 (group relief), and

Part II contains consequential amendments.

^{F1}98 **Recovery of tax payable by non-resident company.** U.K.

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Textual Amendments

- F1** S. 98 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 310, **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Groups and group relief. (See end of Document for details)

99 Joint arrangements for claims. **U.K.**

In paragraph 77 of Schedule 18 to the ^{M1}Finance Act 1998 (power to make provision by regulations about joint arrangements for group relief), in sub-paragraph (1)(a) (arrangements permitting claim for relief without copy of notice of consent to surrender), after “the surrendering company” insert “, provided authority for the claim being so made is given by a company which is authorised in relation to the claimant company as mentioned in paragraph (b) ”.

Marginal Citations

M1 1998 c. 36.

^{F2}100 Limit on amount of group relief in case of consortium claim. **U.K.**

Textual Amendments

F2 S. 100 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F4}101 [^{F3}Civil penalties: incorrect certificates] **U.K.**

Textual Amendments

F3 Sch. 6 para. 101 heading substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 2 para. 12\(7\)](#)
F4 S. 101 omitted (with effect in accordance with Sch. 12 para. 5 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 12 para. 4\(a\)](#)

102 Chargeable gains: non-resident companies and groups etc. **U.K.**

Schedule 29 to this Act has effect.

In that Schedule—

Part I makes provision with respect to the application of the ^{M2}Taxation of Chargeable Gains Act 1992 to companies not resident in the United Kingdom and groups of companies etc,

Part II contains minor and consequential amendments, and

Part III contains transitional provisions.

Marginal Citations

M2 1992 c. 12.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:
Groups and group relief.