



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

OTHER PROVISIONS

Groups and group relief

99 Joint arrangements for claims

In paragraph 77 of Schedule 18 to the 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)”.