
Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Paragraph 7 is up to date with all changes known to be in force on or before 10 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)

SCHEDULES

SCHEDULE 9

GROUP RELIEF: PREFERENCE SHARES

Election to opt out of changes in relation to pre-existing etc shares

- 7 An election under paragraph 6—
- (a) must be made by the company by being included in its company tax return for the first accounting period of the company beginning on or after 1 January 2008 (and may be included in the return originally made or by amendment), and
 - (b) is irrevocable.

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Paragraph 7 is up to date with all changes known to be in force on or before 10 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.