



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 8

#### INTANGIBLE FIXED ASSETS

### CHAPTER 8

#### GROUPS OF COMPANIES: INTRODUCTION

#### *Rules*

#### **769 Continuity of identity of group**

- (1) A group of companies remains the same group of companies for the purposes of this Part so long as the same company is the principal company of the group.
- (2) If the principal company of a group becomes a member of another group—
  - (a) the groups are treated as the same group for the purposes of this Part, and
  - (b) the question whether a company has ceased to be a member of a group must be determined accordingly.
- (3) The passing of a resolution or the making of an order, or any other act, for the winding up of a company is not treated for the purposes of this Part as causing any company to cease to be a member of any group of which it is a member.