
Status: Point in time view as at 08/03/2012.

Changes to legislation: Corporation Tax Act 2010, Paragraph 52 is up to date with all changes known to be in force on or before 15 September 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 2

TRANSITIONALS AND SAVINGS ETC

PART 6

GROUP RELIEF

- 52 In section 127 “arrangements” covers only—
- (a) arrangements made on or after 20 February 2006, or
 - (b) arrangements made before that date if—
 - (i) the amount (or part) would (apart from that section) first qualify for group relief on or after that date, or (as the case may be)
 - (ii) the amount (or part) arises on or after that date.

Status:

Point in time view as at 08/03/2012.

Changes to legislation:

Corporation Tax Act 2010, Paragraph 52 is up to date with all changes known to be in force on or before 15 September 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.