



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

CHAPTER 4

CLAIMS FOR GROUP RELIEF

Limitations on group relief if claim based on consortium condition 1, 2 or 3

145 Conditions 2 and 3: limitations in sections 143 and 144

- (1) This section applies if the claimant company makes a claim for group relief based on consortium condition 2 or consortium condition 3.
- (2) If the claim is based on consortium condition 2, the limitation on group relief in section 143(2) applies in relation to the claim, but for this purpose references in section 143(3) to the claimant company are to be read as references to the link company.
- (3) If the claim is based on consortium condition 3, the limitation on group relief in section 144(2) applies in relation to the claim, but for this purpose references in section 144(3) to the surrendering company are to be read as references to the link company.