



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 14

#### CHANGE IN COMPANY OWNERSHIP

#### [<sup>F1</sup>CHAPTER 2C

##### DISALLOWANCE OF GROUP RELIEF FOR CARRIED-FORWARD LOSSES: GENERAL PROVISION

#### [<sup>F1</sup>676C] Interpretation of Chapter

- (1) In this Chapter “co-transferred company” means any company which is related to the transferred company both immediately before and immediately after the change in ownership.
- (2) For the purposes of this Chapter any two companies (“T”) and (“C”) are “related” to one another at any time when—
  - (a) the group condition is met in relation to T and C, or
  - (b) any of consortium conditions 1 to 4 is met in relation to T and C,(whether on the assumption that T is the claimant company and C is the surrendering company or vice versa).
- (3) In this Chapter—

“consortium condition 1” is to be interpreted in accordance with section 188CF,  
“consortium condition 2” is to be interpreted in accordance with section 188CG,  
“consortium condition 3” is to be interpreted in accordance with section 188CH,  
“consortium condition 4” is to be interpreted in accordance with section 188CI,  
“the group condition” is to be interpreted in accordance with section 188CE.]

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**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** Corporation Tax Act 2010, Section 676CI is up to date with all changes known to be in force on or before 11 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)

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#### Textual Amendments

- F1** Pt. 14 Ch. 2C inserted (with effect in accordance with Sch. 4 para. 190 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 4 para. 77**

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