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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### CROSS-BORDER GROUP RELIEF

#### PART 2

##### COMMENCEMENT

- 6 (1) The amendments made by section 24(4), and section 24(5) and paragraph 3 of this Schedule so far as they relate to those amendments, have effect in relation to accounting periods beginning on or after the commencement day.
- (2) If an accounting period (a “straddling period”) of a surrendering company begins before the commencement day and ends on or after that day—
- (a) so much of the straddling period as falls before the commencement day, and
  - (b) so much of the straddling period as falls on or after that day,
- are to be treated as separate periods for the purposes of the provisions mentioned in sub-paragraph (1).
- (3) Where the surrendering company surrenders any amount of loss that has been carried forward to the straddling period, it may determine how much (if any) of the loss is surrendered in relation to each of the separate accounting periods.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 6.