
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2022, Paragraph 12. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

RPDT RELIEFS

PART 3

RPDT GROUP RELIEF FOR CARRIED-FORWARD LOSSES

Introduction

- 12 (1) This Part of this Schedule—
- (a) allows a company (“the surrendering company”) to surrender an adjusted trading loss that has been carried forward to an accounting period of the company (see Part 1 of this Schedule) to another company (“the claimant company”) that is part of the same relief group, and
 - (b) enables the claimant company to claim relief from RPDT for those losses.
- (2) The relief mentioned in sub-paragraph (1) is called “RPDT group relief for carried-forward losses”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 12.