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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### RPDT RELIEFS

#### **PART 3**

##### RPDT GROUP RELIEF FOR CARRIED-FORWARD LOSSES

*Surrender of company's carried-forward losses for an accounting period*

- 15 (1) Sub-paragraph (2) applies if—
- (a) an adjusted trading loss is carried forward to a surrender period of a surrendering company under Part 1 of this Schedule,
  - (b) relief under that Part is not given for an amount of the loss (“the unrelieved amount”), and
  - (c) the company is part of a relief group.
- (2) The surrendering company may surrender the unrelieved amount.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 15.