

**2000 No. 3228**

**INCOME TAX**

**The Corporation Tax (Simplified Arrangements for Group Relief) (Amendment) Regulations 2000**

<i>Made</i>	-	-	-	-	<i>8th December 2000</i>
<i>Laid before the House of Commons</i>					<i>8th December 2000</i>
<i>Coming into force</i>					<i>29th December 2000</i>

The Treasury, in exercise of the powers conferred upon them by paragraph 77 of Schedule 18 to the Finance Act 1998(a), hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Corporation Tax (Simplified Arrangements for Group Relief) (Amendment) Regulations 2000 and shall come into force on 29th December 2000.

**Amendment to the Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999**

2.—(1) Amend the Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999(b) as follows.

(2) After regulation 9 insert—

**“Group relief claims under the arrangements not accompanied by copy of notice of consent to surrender**

9A.—(1) Where an application by an authorised company is accepted by an officer of the Board under regulation 7, any of the authorising companies may make a claim for group relief in accordance with the following provisions of this regulation.

(2) A claim may be made without being accompanied by the copy of the notice of consent required under paragraph 70(4) of Schedule 18 if the authorised company gives authority for the claim being so made.

(3) The authority given by the authorised company must—

- (a) be included in the company tax return of the authorising company for the accounting period for which the claim is made,
- (b) be included in that return as originally made, and
- (c) be signed on behalf of the authorised company by a person referred to in section 108(1) of the Management Act(c) as a person through whom that company may act.”.

*Jim Dowd*  
*Clive Betts*

8th December 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1998 c. 36; paragraph 77 was amended by section 99 of the Finance Act 2000 (c. 17).

(b) S.I. 1999/2975.

(c) The reference is to the Taxes Management Act 1970 (c. 9). Section 108(1) was amended by paragraph 7 of Schedule 14 to the Finance Act 1993 (c. 34).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999 (S.I. 1999/2975) (“the principal Regulations”).

Regulation 1 provides for citation and commencement.

Regulation 2 inserts regulation 9A in the principal Regulations. Regulation 9A provides for arrangements under which a claim for group relief may be made by an authorising company (within the meaning of regulation 5 of the principal Regulations) without being accompanied by the copy of the notice of consent to surrender required under paragraph 70(4) of Schedule 18 to the Finance Act 1998 (c. 36).

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