
STATUTORY INSTRUMENTS

2007 No. 678

CORPORATION TAX

**The Corporation Tax (Surrender of Terminal Losses
on Films and Claims for Relief) Regulations 2007**

| | | |
|---|---------|------------------------|
| <i>Made</i> | - - - - | <i>5th March 2007</i> |
| <i>Laid before the House of Commons</i> | - - | <i>6th March 2007</i> |
| <i>Coming into force</i> | | <i>27th March 2007</i> |

**THE CORPORATION TAX (SURRENDER OF TERMINAL LOSSES
ON FILMS AND CLAIMS FOR RELIEF) REGULATIONS 2007**

1. Citation and commencement
 2. Interpretation
 3. Provision corresponding to Part 8 of Schedule 18 to FA 1998
 4. Introduction of provisions on claims for relief in respect of terminal losses
 5. Claim to be included in company B's return
 6. Content of claims
 7. Claims for more or less than the terminal loss available for surrender
 8. Consent to surrender
 9. Notice of consent
 10. Notice of consent requiring amendment of return
 11. Withdrawal or amendment of claim
 12. Time limit for claims
 13. Reduction in amount available for surrender
 14. Assessment on other claimant companies
 15. Assessment to recover excess relief
- Signature
Explanatory Note