
STATUTORY INSTRUMENTS

2018 No. 9

CORPORATION TAX

The Corporation Tax (Simplified Arrangements
for Group Relief) (Amendment) Regulations 2018

<i>Made</i>	- - - -	<i>8th January 2018</i>
<i>Laid before the House of Commons</i>	- -	<i>9th January 2018</i>
<i>Coming into force</i>		<i>30th January 2018</i>

THE CORPORATION TAX (SIMPLIFIED ARRANGEMENTS
FOR GROUP RELIEF) (AMENDMENT) REGULATIONS 2018

1. Citation and commencement
2. Amendment of the Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999
3. In regulation 2 (introductory)— (a) the text from “for the”...
4. In regulation 3 (interpretation)— (a) in paragraph (1)—
5. In regulation 6 (application by authorised company)—
6. In regulation 7 (matters consequential to the making of an...
7. In regulation 9A (group relief claims under the arrangements not...
8. In regulation 10 (group relief claims and surrenders under the...
9. Throughout the regulations— (a) subject to paragraph (b), for “the...
Signature
Explanatory Note