STATUTORY INSTRUMENTS

2018 No. 9

CORPORATION TAX

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

Made - - - -	*8th January 2018*
Laid before the House of Commons - - - -	*9th January 2018*
Coming into force - -	*30th January 2018*

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 77 of Schedule 18 to the Finance Act 1998(**1**).

Citation and commencement

1. These Regulations may be cited as the Corporation Tax (Simplified Arrangements for Group Relief) (Amendment) Regulations 2018 and come into force on 30th January 2018.

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

2. The Corporation Tax (Simplified Arrangements for Group Relief) Regulations 1999(**2**) are amended as follows.

3. In regulation 2 (introductory)—

(a) the text from "for the" to the end becomes paragraph (a), and

(b) after paragraph (a) insert—

", and

(b) the surrendering and claiming of group relief for carried-forward losses in relation to any accounting period of a claimant company beginning on or after 1st April 2017.".

4. In regulation 3 (interpretation)—

(a) in paragraph (1)—

(**1**) 1998 c. 36; paragraph 77 was amended by section 99 of the Finance Act 2000 (c. 17) and section 18 of, and paragraph 122 of Schedule 4 to, the Finance (No. 2) Act 2017 (c. 32).

(**2**) S.I. 1999/2975, amended by S.I. 2000/3228.

(i) omit the definition of "the Board",

(ii) in the definition of "claimant company", for "section 402(1)" substitute "sections 130(2), 188CB(2) and 188CC(2)(**3**)",

(iii) in the definition of "consortium company", for "section 406(1)(b)" substitute "section 153",

(iv) for the definition of "group of companies", substitute—

""group of companies" has the meaning given by section 152;",

(v) for the definition of "group relief", substitute—

""group relief" shall be construed in accordance with Part 5;",

(vi) after the definition of "group relief", insert—

""group relief for carried-forward losses" shall be construed in accordance with Part 5A(**4**);",

(vii) in the definition of "member of the consortium", for "section 413(6)" substitute "section 153", and

(b) in paragraph (2), for ", without more, are to that section of the Income and Corporation Taxes Act 1988(**5**)" substitute "or Part, without more, are to that section or Part of the Corporation Tax Act 2010(**6**)".

5. In regulation 6 (application by authorised company)—

(a) in paragraph (2)—

(i) in sub-paragraph (b), after "companies," omit "and",

(ii) after sub-paragraph (c) insert—

", and

(d) whether the application relates to group relief, group relief for carried-forward losses, or both.", and

(b) in paragraph (4)—

(i) in sub-paragraph (a), at the beginning insert "in the case of applications concerning group relief,", and

(ii) after sub-paragraph (a), insert—

"(aa) in the case of applications concerning group relief for carried-forward losses, by a specimen copy of the statement referred to in regulation 10(2A) that the authorising company proposes to use for the purpose of making and withdrawing surrenders and claims on behalf of itself and the authorising companies;".

6. In regulation 7 (matters consequential to the making of an application)—

(a) in paragraphs (2) and (3), for "the officer" substitute "an officer", and

(b) in paragraph (4)(d)—

(i) after "regulation 6(4)(a)" insert "or regulation 6(4)(aa)", and

(ii) after "group relief" insert "or group relief for carried-forward losses (as applicable)".

(**3**) 2010 c. 4; sections 188CB(2) and 188CC(2) were inserted by paragraph 23 of Schedule 4 to the Finance (No. 2) Act 2017 (c. 32).
(**4**) 2010 c. 4; part 5A was inserted by paragraph 23 of Schedule 4 to the Finance (No. 2) Act 2017 (c. 32).
(**5**) 1988 c. 1.
(**6**) 2010 c. 4.