HMRC - CTM80205 - Groups: HMRC’S Approach To “Arrangements” - SP3/93 And ESC C10

CTA10/S154

SP3/93 {#} sets out the way HMRC interprets the legislation involving ‘arrangements’ and ‘option arrangements’. CTA10/S173 is about ‘option arrangements’, and there is guidance on this at CTM81090, it has significance for all grouping tests that depend on measuring entitlements to profits and to assets in a winding up. The guidance on this is at CTM81000 onwards.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

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There is no advance clearance procedure for transactions affected.

For arrangements entered into in accounting periods ending before 1 March 2012 SP3/93 should be considered in conjunction with ESC C10 {#}. ESC C10 was enacted into legislation in 2012, so for arrangements entered into in accounting periods ending on or after this date CTA10/S155A and CTA10/S155B exclude certain commercial arrangements from falling within S154(3) and S155(3) (CTM80185).

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