HMRC - CTM80300 - Groups: The International Aspect - Overview

CTA10/Ss131 and 134, CTA10/S106, CTA10/S107, CTA10/S152

As from 1 April 2000:

the group relief rules apply to all bodies corporate that are “UK related” (broadly, within the charge to CT) (CTM80150),

there are special rules (CTM80305) concerning permanent establishments and where a loss or other amount, which might otherwise be surrendered as group relief, may be the subject of tax relief in a foreign jurisdiction,

a group relationship (CTM80150) between the claimant and surrendering companies may be established by reference to companies resident anywhere in the world.

Before April 2000, the group relief rules (CTM80100 onwards) applied only to bodies corporate resident in the UK, and where all links between the claimant and surrendering company were resident in the UK. For transitional provisions that apply to accounting periods straddling 1 April 2000 see CTM80370.

For dual resident companies see CTM34500 onwards.

As from 1 April 2006 the group relief rules are extended to allow for the surrender of the losses of a foreign subsidiary resident in the EEA to its UK parent, subject to certain conditions – see [## CTA10/Ss131 and 134, CTA10/S106, CTA10/S107, CTA10/S152

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