2001 No. 3873

INCOME TAX

The Double Taxation Relief (Surrender of Relievable Tax Within a Group) (Amendment) Regulations 2001

Made - - - - - - - - - 4th December 2001

Laid before the House of Commons - 4th December 2001

Coming into force - - - - - 5th December 2001

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 806H of the Income and Corporation Taxes Act 1988(**a**), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Double Taxation Relief (Surrender of Relievable Tax Within a Group) (Amendment) Regulations 2001 and shall come into force on 5th December 2001.

Amendment of the Double Taxation Relief (Surrender of Relievable Tax Within a Group) Regulations 2001

2. In regulation 10(2) of the Double Taxation Relief (Surrender of Relievable Tax Within a Group) Regulations 2001(**b**), omit "404,".

Nick Montagu
Dave Hartnett
4th December 2001 Two of the Commissioners of Inland Revenue

(**a**) 1988 c. 1. Section 806H was inserted by paragraph 21(1) of Schedule 30 to the Finance Act 2000 (c. 17).
(**b**) S.I. 2001/1163.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Double Taxation Relief (Surrender of Relievable Tax Within A Group) Regulations 2001 (S.I. 2001/1163) by removing the rule that prevents a dual resident company from surrendering eligible unrelieved foreign tax. A dual resident company is one that in any accounting period is both resident in the United Kingdom and also within a charge to tax under the laws of a territory outside the United Kingdom.

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