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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross Heading:  
*Limitations on group relief based on proportion of voting power held by company. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### CONSORTIUM CLAIMS FOR GROUP RELIEF

##### *Limitations on group relief based on proportion of voting power held by company*

- 7 (1) Section 143 (which makes provision limiting the amount of group relief that is available in cases where the surrendering company is owned by a consortium) is amended as follows.
- (2) In subsection (3)—
- (a) omit the “and” at the end of paragraph (b), and
  - (b) at the end of paragraph (c) insert “, and
  - (d) the proportion of the voting power in the surrendering company that is directly possessed by the claimant company.”
- (3) In subsection (4)(a), for “paragraphs (a) to (c)” substitute “ paragraphs (a) to (d) ”.
- 8 (1) Section 144 (which makes provision limiting the amount of group relief that is available in cases where the claimant company is owned by a consortium) is amended as follows.
- (2) In subsection (3)—
- (a) omit the “and” at the end of paragraph (b), and
  - (b) at the end of paragraph (c) insert “, and
  - (d) the proportion of the voting power in the claimant company that is directly possessed by the surrendering company.”
- (3) In subsection (4)(a), for “paragraphs (a) to (c)” substitute “ paragraphs (a) to (d) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross  
Heading: Limitations on group relief based on proportion of voting power held by company.