

**Bill 6: Surrender of tax refund within group**

*Summary*

1. This paper presents draft clauses which rewrite section 102 of FA 1989 (surrender of tax refund within group).
2. The paper contains:
  - the draft clauses, with origins; and
  - draft explanatory notes.

*Questions for the committee*

3. We would be grateful for any comments you may have on these draft clauses. They do not change the law.

*Closing date for comments*

4. We would welcome any comments by 29 August 2008. If possible, they should be sent by email to:

[jackie.bartlett@hmrc.gsi.gov.uk](mailto:jackie.bartlett@hmrc.gsi.gov.uk)

Written comments should be sent to:

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5. Please note that the names of respondents may be published unless they ask for their comments to be treated in confidence.

22 May 2008