



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

^{F1}PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

CHAPTER 5

INTRA-GROUP FINANCING INCOME WHERE PAYER DENIED DEDUCTION

Textual Amendments

- F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 11\(1\)](#)

299 Tax exemption for certain financing income received from EEA companies

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300 Meaning of “relevant associate”

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301 Meaning of “tax-resident” and “EEA territory”

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302 Qualifying EEA tax relief for payment in current or previous period

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Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 5. (See end of Document for details)

303 Qualifying EEA tax relief for payment in future period

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304 References to tax of a territory

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305 Financing income amounts of a company

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Status:

Point in time view as at 16/11/2017.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 5.