



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

An Act to restate, with minor changes, certain enactments relating to tax; to make provision for purposes connected with the restatement of enactments by other tax law rewrite Acts; and for connected purposes. [18th March 2010]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1 Act applied (with modifications) (8.2.2011) by [The Investment Bank Special Administration Regulations 2011 \(S.I. 2011/245\)](#), reg. 1, **Sch. 6 Pt. 1** (with reg. 27(a))
- C2 Act modified (17.12.2020) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **Sch. 4** (with Sch. 2 para. 7(7)-(9))
- C3 Act applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, Sch. 3 paras. 2, 3 (with reg. 5) (as amended (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), 4, 21(4))

Changes to legislation:

Taxation (International and Other Provisions) Act 2010, Introductory Text is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.