

*These notes refer to the Taxation (International and Other Provisions)
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 2: Alternative finance arrangements

Part 2: New Chapter 4 of Part 4 of TCGA 1992

Sections 151H to 151S: Meaning of alternative finance arrangements etc

790. The inserted sections 151H to 151S of TCGA, containing the definitions of alternative finance arrangements and alternative finance return, perform the same function for the purposes of TCGA as the inserted sections 564A to 564L of ITA do for income tax.