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 7: Miscellaneous relocations

Part 10: Relocation of sections 130 to 132 of FA 1988

Section 109F of TMA: Interpretation of sections 109B to 109E

1335. This section is based on sections 130(7) and (8) and 131(6) of FA 1988 and paragraph 5 of Schedule 7 to ITEPA.