

*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

Part 2: Double taxation relief

Chapter 2: Double taxation relief by way of credit

Section 80: Duty to give notice that adjustment has rendered credit excessive

188. This section requires the taxpayer to give notice that an adjustment of the amount of tax payable has rendered the amount of credit given excessive. It is based on sections 806(3) to (6) and 831(5) of ICTA and section 277(1) of TCGA.