

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 4: Transfer pricing**

##### *Chapter 2: Key interpretative provisions*

##### *Section 162: Indirect participation: sections 148 and 175: further financing cases*

335. This section provides for someone other than an affected person acting with others to provide financing arrangements to one of the affected persons to be treated as indirectly participating in the management, control or capital of each affected person. It is based on paragraphs 4A(2) to (6) and 6(4C) of Schedule 28AA to ICTA.