

*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 4: Transfer pricing

Chapter 6: Balancing payments

Section 199: Pre-conditions for making election under section 200

402. This section provides the conditions for section 200. It is based on paragraphs 1A(9) and (10) and 7B(1) to (3) and (10) of Schedule 28AA to ICTA.