

*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 7: Tax treatment of financing costs and income

Chapter 2: Application of Part

Section 269: Insurance activities and insurance-related activities

547. This section defines “insurance activities” and “insurance-related activities”. It is based on paragraph 10 of Schedule 15 to FA 2009.