

*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 8: Offshore funds

Section 359: Power to make regulations about exceptions to definition of “mutual fund”

655. This section allows the Treasury to amend or repeal any provision of section 357 or section 358 by regulation. It is based on sections 40G and 42A(2) of FA 2008.