

*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**

### **COMMENCEMENT**

1457. The substantive provisions of this Act come into force on 1 April 2010. Section 381 provides for this Act to have effect:

- for corporation tax purposes, for accounting periods ending on or after that day,
- for income tax and capital gains tax purposes, for the tax year 2010-11 and subsequent tax years, and
- for petroleum revenue tax purposes, for chargeable periods beginning on or after 1 July 2010.