



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 1

#### OVERVIEW

#### 1 Overview of Act

- (1) The following Parts contain provisions relating to international aspects of taxation—
  - (a) Parts 2 and 3 (double taxation relief),
  - (b) Parts 4 and 5 (transfer pricing and advance pricing agreements),
  - <sup>F1</sup>(c) .....
  - <sup>F2</sup>(ca) Part 6A (hybrid and other mismatches),]
  - <sup>F3</sup>(d) .....
  - (e) Part 8 (offshore funds [<sup>F4</sup>etc]),
  - <sup>F5</sup>(f) Part 9A (controlled foreign companies), and
  - (g) Part 10 (corporate interest restriction).]
- (2) Part 9 contains amendments of tax legislation to relocate enactments to appropriate places.
- (3) In particular, Part 9 contains amendments of TCGA 1992, ITTOIA 2005 and ITA 2007 that insert provisions relating to—
  - (a) oil activities (see section 364 and Schedule 1),
  - (b) alternative finance arrangements (see section 365 and Schedule 2),
  - (c) leasing arrangements involving finance leases or loans (see section 367 and Schedule 3),
  - (d) sale and lease-back etc (see section 368 and Schedule 4),
  - (e) factoring of income etc (see section 369 and Schedule 5), and
  - (f) UK representatives of non-UK residents (see section 370 and Schedule 6).

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*Status: Point in time view as at 16/11/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 1. (See end of Document for details)*

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- (4) Part [F<sup>6</sup>11] contains provisions of general application (including definitions for the purposes of the Act).
- (5) For abbreviations used in this Act see section [F<sup>7</sup>500], and for defined expressions used in Parts 2 to 8 see Schedule 11.

#### Textual Amendments

- F1** S. 1(1)(c) omitted (with effect in accordance with Sch. 10 para. 22(b) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 10\(a\)](#)
- F2** S. 1(1)(ca) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 10\(b\)](#)
- F3** S. 1(1)(d) repealed (with effect in accordance with Sch. 5 para. 26(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 11\(1\)\(a\)](#)
- F4** Word in s. 1(1)(e) inserted (retrospective to 5.12.2013) by [Finance Act 2014 \(c. 26\)](#), [s. 289\(5\)\(a\)\(6\)](#)
- F5** S. 1(1)(f)(g) inserted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 13\(b\)](#)
- F6** Word in s. 1(4) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(d\)\(i\)](#)
- F7** Word in s. 1(5) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(d\)\(ii\)](#)

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**Changes to legislation:**

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