



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### <sup>F1</sup>PART 7

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

### CHAPTER 3

#### DISALLOWANCE OF DEDUCTIONS

##### Textual Amendments

- F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 11\(1\)](#)

**274** Application of Chapter and meaning of “total disallowed amount”

.....

**275** Meaning of “company to which this Chapter applies”

.....

**275A** Meaning of “dual resident investing company”

.....

**276** Appointment of authorised company for relevant period of account

.....

---

*Status: Point in time view as at 12/02/2019.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 3. (See end of Document for details)*

---

**277 Meaning of “the reporting body”**

.....

**278 Statement of allocated disallowances: submission**

.....

**279 Statement of allocated disallowances: submission of revised statement**

.....

**280 Statement of allocated disallowances: requirements**

.....

**280A Statement of allocated disallowances: dual resident investing companies**

.....

**281 Statement of allocated disallowances: effect**

.....

**282 Company tax returns**

.....

**283 Power to make regulations about statement of allocated disallowances**

.....

**284 Failure of reporting body to submit statement of allocated disallowances**

.....

**284A Section 284: supplementary**

.....

**285 Powers to make regulations in relation to reductions under section 284**

.....

**Status:**

Point in time view as at 12/02/2019.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 3.