
Status: Point in time view as at 01/04/2010.

Changes to legislation: *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Unilateral relief for underlying tax on dividends. (See end of Document for details)*

SCHEDULES

SCHEDULE 9

TRANSITIONALS AND SAVINGS ETC

PART 3

DOUBLE TAXATION RELIEF

Unilateral relief for underlying tax on dividends

- 14 (1) Condition C in section 15 (credit for underlying tax on dividend paid to sub-10% associate) is not met if the reduction below the 10% limit took place before 1 April 1972.
- (2) Condition C in section 16 (credit for underlying tax on dividend paid by exchanged associate) is not met if the exchange took place before 1 April 1972.

Status:

Point in time view as at 01/04/2010.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Unilateral relief for underlying tax on dividends.