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*Status: Point in time view as at 12/02/2019.*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, Part 6. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 9

### TRANSITIONALS AND SAVINGS ETC

#### PART 6

#### TAX AVOIDANCE (ARBITRAGE)

*Arbitrage: contributions to capital of UK resident companies before 16 March 2005*

- 30      Sections 249 to 254 (tax arbitrage: receipt notices) do not apply in relation to any contribution to the capital of a UK resident company made before 16 March 2005.

**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Point in time view as at 12/02/2019.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, Part 6.