



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),
 - (c) Part 6 (tax arbitrage),
 - (d) Part 7 (tax treatment of financing costs and income), and
 - (e) Part 8 (offshore funds).
- (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).
- (4) Part 10 contains provisions of general application (including definitions for the purposes of the Act).

Status: This is the original version (as it was originally enacted).

- (5) For abbreviations used in this Act see section 373, and for defined expressions used in Parts 2 to 8 see Schedule 11.