



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 4

TRANSFER PRICING

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POSITION, IF ONLY ONE AFFECTED PERSON POTENTIALLY ADVANTAGED, OF OTHER AFFECTED PERSON

Claim by affected person who is not advantaged

[^{F1}174A Claims under section 174 where disadvantaged person within charge to income tax

A claim under section 174 may not be made if—

- (a) the disadvantaged person is a person (other than a company) within the charge to income tax in respect of profits arising from the relevant activities, and
- (b) the advantaged person is a company.]

Textual Amendments

- F1** S. 174A inserted (with effect in accordance with s. 75(5)(6) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 75\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 174A.