



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 2

#### DOUBLE TAXATION RELIEF

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#### DOUBLE TAXATION RELIEF BY WAY OF CREDIT

*Credits where same income charged to income tax in more than one tax year*

## <sup>F1</sup>22 **Credit for foreign tax on overlap profit if credit for that tax already allowed**

.....

### **Textual Amendments**

**F1** Ss. 22-24 omitted (for the tax year 2024-25 and subsequent tax years) by virtue of [Finance Act 2022](#) (c. 3), Sch. 1 paras. 60, **61(1)**

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 22.