



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 5

#### ADVANCE PRICING AGREEMENTS

#### **228 Party to agreement: duty to provide information**

A party to an advance pricing agreement must provide the Commissioners from time to time with all reports and other information that the party may be required to provide—

- (a) under the agreement, or
- (b) as a result of a request made by an officer in accordance with the agreement.