



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 6

TAX ARBITRAGE

Receipt notices

249 Receipt notices

- (1) An officer of Revenue and Customs may give a company a notice under this section if—
 - (a) the company is UK resident, and
 - (b) the officer considers on reasonable grounds that each of the receipt scheme conditions is or may be met in relation to the company.
- (2) In this Part—
 - (a) a notice under this section is referred to as a “receipt notice”, and
 - (b) “the receipt scheme conditions” means the conditions specified in section 250.
- (3) For the consequences of a receipt notice, see section 254.

Status:

Point in time view as at 01/04/2010. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 249.