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*Status: Point in time view as at 01/04/2010. This version of this provision has been superseded.*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 336. (See end of Document for details)*

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# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 7

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

### CHAPTER 9

#### “AVAILABLE AMOUNT”

#### **336 Meaning of accounting expressions used in this Chapter**

Subject to any provision to the contrary, expressions used in this Chapter have the meaning for the time being given by international accounting standards.

**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Point in time view as at 01/04/2010. This version of this provision has been superseded.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 336.