

*These notes refer to the Taxation (International and Other Provisions)
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 8: Minor and consequential amendments

Part 1: Double taxation relief

Section 115 of FA 2004: Supplementary

1416. This Act repeals section 115(4) of FA 2004 without replacement. This provision is redundant since paragraph 3 of Schedule 4 to CRCA removed from section 10 of the Exchequer and Audit Department Act 1866 the rule that allowed HMRC to deduct money for tax repayments etc before paying their receipts into the Consolidated Fund. That rule is now to be found in section 44 of CRCA and is in sufficiently general terms to cover repayments under Part 3 of this Act (double taxation relief for special withholding tax).