

*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 9: Transitionals and savings etc

Part 3: Double taxation relief

1440. Paragraph 9 of Schedule 14 to FA 2009 repealed sections 806A to 806K of ICTA with effect in relation to distributions paid on or after 1 July 2009. As explained in the commentary on the amendments made by Schedule 8 to those sections, they apply for corporation tax purposes to certain accounting periods for which this Act has effect. Accordingly, this Schedule makes transitional provision ensuring that:

- those amendments do not override the repeal of those sections;
- the interpretative rules of ICTA which are repealed by this Act are saved to the extent that they are needed for the purposes of those sections; and
- outlying references to Part 18 of ICTA which are converted into references to Part 2 of this Act continue, if they are relevant to those sections, to refer to those sections.