

*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

Part 7: Tax treatment of financing costs and income

Chapter 1: Introduction

Section 260: Introduction

537. This section gives an overview of the Part by setting out what each subsequent Chapter does and is based on paragraph 1 of Schedule 15 to FA 2009.