



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 4

#### TRANSFER PRICING

### CHAPTER 8

#### SUPPLEMENTARY PROVISIONS AND INTERPRETATION OF PART

##### *Effect of Part on capital allowances and chargeable gains*

#### 213 Capital allowances

- (1) Nothing in this Part is to be read as affecting the calculation of the amount of any capital allowance or balancing charge made under CAA 2001.
- (2) Subsection (1) does not apply in relation to claims under section 174.
- [<sup>F1</sup>(3) But a claim under section 174 may not be made if the claim would affect the operation of sections 165A to 165E or 416ZC to 416ZE of CAA 2001.]

#### Textual Amendments

- F1** S. 213(3) inserted (with effect in accordance with Sch. 32 para. 16 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 32 para. 15](#)

#### 214 Chargeable gains

- (1) Nothing in this Part is to be read as affecting the calculation in accordance with TCGA 1992 of the amount of any chargeable gain or allowable loss.

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**Changes to legislation:** *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Effect of Part on capital allowances and chargeable gains. (See end of Document for details)*

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- (2) Nothing in this Part requires the profits and losses of any person to be calculated for tax purposes as if, in the person's case, instead of income or losses to be brought into account in connection with the taxation of income, there were gains or losses to be brought into account in accordance with TCGA 1992.
- (3) Subsections (1) and (2) do not apply in relation to claims under section 174.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Effect of Part on capital allowances and chargeable gains.