



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

^{F1}PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

CHAPTER 7

“FINANCING EXPENSE AMOUNT” AND “FINANCING INCOME AMOUNT”

Textual Amendments

- F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 5 para. 11\(1\)](#)

313 The financing expense amounts of a company
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314 The financing income amounts of a company
.....

314A The financing income amounts of a chargeable company under Part 9A
.....

315 Interpretation of sections 313 and 314
.....

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 7. (See end of Document for details)

- 316 Group treasury companies**
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- 317 Real estate investment trusts**
.....
- 317A Companies with permanent establishments profits election**
.....
- 318 Companies engaged in oil extraction activities**
.....
- 318A Industrial and provident societies**
.....
- 319 Intra-group short-term finance: financing expense**
.....
- 320 Intra-group short-term finance: financing income**
.....
- 321 Short-term loan relationships**
.....
- 322 Stranded deficits in non-trading loan relationships: financing expense**
.....
- 323 Stranded deficits in non-trading loan relationships: financing income**
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- 324 Stranded management expenses in non-trading loan relationships: financing expense**
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- 325 Stranded management expenses in non-trading loan relationships: financing income**
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Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 7. (See end of Document for details)

326 Charities

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327 Educational and public bodies

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328 Interpretation of sections 316 to 327

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Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 7.