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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: Corporation Tax Act 2009 (c. 4). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### PART 1

##### DOUBLE TAXATION RELIEF

##### *Corporation Tax Act 2009 (c. 4)*

- 89 CTA 2009 is amended as follows.
- 90 In section 464(3)—
- (a) in paragraph (f) for “section 795(4) of ICTA” substitute “ section 31(5) of TIOPA 2010 ”, and
  - (b) in paragraph (g) for “section 811(3) of ICTA” substitute “ section 112(5) of TIOPA 2010 ”.
- 91 In section 486(2) for “section 811 of ICTA” substitute “ section 112 of TIOPA 2010 ”.
- 92 In section 550(7) (meaning of “double taxation relief”) for “Part 18 of ICTA” substitute “ Part 2 of TIOPA 2010 ”.
- 93 In section 697(3)(a) (exceptions to section 696) for “because of section 788 of ICTA” substitute “ under section 2(1) of TIOPA 2010 ”.
- 94 In section 782(1)(a) (intangible fixed assets transferred in the course of certain transfers of a business)—
- (a) for “section 807B(2)(b)(iii) of ICTA” substitute “ section 116(2)(b)(iii) of TIOPA 2010 ”, and
  - (b) for “section 807C” substitute “ section 117 ”.
- 95 In section 793(3)(b) (when election under section 792 may be made) for “arrangements under Part 18 of ICTA” substitute “ arrangements that have effect under section 2(1) of TIOPA 2010 ”.
- 96 In section 827(7) (no claim under section if claim made under section 807B(6) of ICTA)—
- (a) for “section 807B(6) of ICTA” substitute “ section 116(6) of TIOPA 2010 ”, and
  - (b) for “section 807C” substitute “ section 117 ”.
- 97 In section 906(3)—
- (a) omit “and” after paragraph (a), and
  - (b) after paragraph (b) insert “, and

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(c) section 112(5) of TIOPA 2010 (deduction for foreign tax where no credit available).”

98 For section 931C(1)(a) (which refers to arrangements to which section 788 of ICTA applies) substitute—

“(a) arrangements made in relation to the territory have effect under section 2(1) of TIOPA 2010 (“double taxation relief arrangements”), and”.

99 In section 931H(5) for “Part 18 of ICTA” substitute “ Part 2 of TIOPA 2010 ”.

100 In section 931J(7) for “Part 18 of ICTA” substitute “ Part 2 of TIOPA 2010 ”.

101 In section 1266(1)(b) (resident partners and double taxation agreements) for “section 788 of ICTA” substitute “ section 2(1) of TIOPA 2010 ”.

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