

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5). (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

DOUBLE TAXATION RELIEF

Income Tax (Trading and Other Income) Act 2005 (c. 5)

65 ITTOIA 2005 is amended as follows.

^{F1}66

Textual Amendments

F1 Sch. 8 para. 66 omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), Sch. 1 para. 68(5)

^{F2}67

Textual Amendments

F2 Sch. 8 para. 67 omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), Sch. 1 para. 68(5)

68 In section 763(3) (priority of double taxation arrangements) for “section 788 of ICTA” substitute “section 2(1) of TIOPA 2010”.

69 (1) Section 764 (application of ICTA provisions about special relationships) is amended as follows.

(2) In subsection (1), and in the title, for “ICTA” substitute “TIOPA 2010”.

(3) In subsection (1) for “special relationship provision” substitute “special relationship rule”.

(4) In subsection (2) for “subsections (2) to (4) of section 808A of ICTA” substitute “section 131(3), (5) and (6) of TIOPA 2010”.

(5) In subsection (3) for “subsections (2) to (7) and (9) of section 808B of ICTA” substitute “sections 132(3) to (5), (7) and (8) and 133 of TIOPA 2010”.

70 In section 858(1)(b) (resident partners and double taxation agreements) for “section 788 of ICTA” substitute “section 2(1) of TIOPA 2010”.

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