

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 1. (See end of Document for details)

SCHEDULES

SCHEDULE 8 **U.K.**

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1 **U.K.**

DOUBLE TAXATION RELIEF

Taxes Management Act 1970 (c. 9)

- 1 TMA 1970 is amended as follows.
- 2 In section 9A(4)(c) (scope of enquiries) for “section 804ZA of the principal Act (schemes and arrangements designed to increase relief)” substitute “ section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief) ”.
- 3 (1) Amend section 12B (records to be kept for purposes of returns) as follows.
 - (2) In subsection (4A)(c) (records of foreign tax: not sufficient to preserve the information in them) for sub-paragraph (ii) substitute—
 - “(ii) which would have been payable under the law of a territory outside the United Kingdom (“territory F”) but for a development relief.”
 - (3) After subsection (4A) insert—
 - “(4B) In subsection (4A)(c) “development relief” means a relief—
 - (a) given under the law of territory F with a view to promoting industrial, commercial, scientific, educational or other development in a territory outside the United Kingdom, and
 - (b) about which provision is made in arrangements that have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom).”
- 4 In section 24 (power to obtain information about income from securities) after subsection (3) insert—
 - “(3ZA) If—
 - (a) a person beneficially entitled to income from any securities is resident in a territory outside the United Kingdom, and
 - (b) there are double taxation arrangements with respect to income tax or corporation tax which relate to that territory,subsection (3) does not exempt any bank from the duty of disclosing to the Board particulars relating to the income of that person.

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(3ZB) In subsection (3ZA) “double taxation arrangements” means arrangements which have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom).”

5 In section 29(7A) (discovery assessments: relaxation of pre-conditions) for “section 804ZA of the principal Act” substitute “ section 81(2) of TIOPA 2010 (notice to counteract scheme or arrangement designed to increase double taxation relief) ”.

6 In section 43C(5) (meaning of consequential claim) for “or 43A” substitute “ , 43A or 43D(6) ”.

7 In Part 4, after section 43C insert—

“43D Claims for double taxation relief in relation to petroleum revenue tax

- (1) This section has effect in relation to a claim for relief under sections 2 to 6 of TIOPA 2010 in relation to petroleum revenue tax.
- (2) The claim shall be for an amount which is quantified at the time when the claim is made.
- (3) If, after the claim has been made, the claimant discovers that an error or mistake has been made in the claim, the claimant may make a supplementary claim within the time allowed for making the original claim.
- (4) Schedule 1A to this Act applies as respects the claim, but as if the reference in paragraph 2A(4) to a year of assessment included a reference to a chargeable period.
- (5) The claim may not be made more than 4 years after the end of the chargeable period to which it relates, but this is subject to any provision of the Taxes Acts prescribing a longer or shorter period.
- (6) If the claim or a supplementary claim could not have been allowed but for the making of an assessment to petroleum revenue tax after the end of the chargeable period to which the claim relates, the claim or supplementary claim may be made at any time before the end of the chargeable period following that in which the assessment is made.
- (7) In this section “chargeable period” has the same meaning as in the Oil Taxation Act 1975 (see section 1(3) and (4) of that Act, under which a period that is a chargeable period ends with 30 June or 31 December and, apart from the first chargeable period in relation to an oil field, is a period of 6 months).”

Income and Corporation Taxes Act 1988 (c. 1)

8 ICTA is amended as follows.

F19

Textual Amendments

F1 Sch. 8 para. 9 repealed (with effect in accordance with s. 26(3) of the amending Act) by Finance Act 2012 (c. 14), s. 26(2)(e); S.I. 2015/1999, art. 2

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- 10 In section 750(3)(b) (disregard of certain double taxation relief) for “Part XVIII” substitute “ Part 2 of TIOPA 2010 (double taxation relief) ”.
- 11 In section 751(6)(a) (“creditable tax” includes amounts of double taxation relief) for “Part XVIII” substitute “ Part 2 of TIOPA 2010 (double taxation relief) ”.
- 12 In section 755A(4A)(b) (dividend paid by controlled foreign company to company carrying on life assurance business) for “subsection (4) of section 804B of this Act” substitute “ subsection (5) of section 97 of TIOPA 2010 ”.
- 13 Omit section 788 (giving effect to double taxation arrangements).
- 14 Omit section 789 (conversion of references to the profits tax in arrangements given effect under old law).
- 15 Omit section 790 (unilateral relief).
- 16 Omit section 791 (power to make regulations giving effect to section 788 and double taxation arrangements).
- 17 Omit sections 792 to 798C (which contain rules about double taxation relief by way of credit).
- 18 Omit sections 799 and 801 to 801B (double taxation relief: dividends).
- 19 Omit sections 803 to 804E and 804G to 806 (further rules about credit relief).
- 20 (1) Amend section 806A as follows.
- (2) In subsection (2)—
- (a) in paragraph (c) for “section 801A” substitute “ section 67(6) of TIOPA 2010 ”,
- (b) in paragraph (c) for “subsection (1)(b) of that section” substitute “ section 67(3) of that Act ”,
- (c) in paragraph (d) for “section 803” substitute “ section 70(2) of TIOPA 2010 ”,
- (d) in paragraph (d) for “subsection (1)(b) of that section” substitute “ section 70(1)(d) of that Act ”, and
- (e) in paragraph (e) for “section 811” substitute “ section 112 of TIOPA 2010 ”.
- (3) In subsection (4)(a) for “section 797” substitute “ section 42(2) of TIOPA 2010 ”.
- (4) In subsection (5)—
- (a) for “section 799(1)” substitute “ section 57(1) of TIOPA 2010 ”,
- (b) for “section 801(2) or (3)” substitute “ section 65(4) of TIOPA 2010 ”, and
- (c) for “subsection (2) or (3) of section 801” substitute “ section 65(4) of TIOPA 2010 ”.
- 21 (1) Amend section 806B as follows.
- (2) In subsection (2)(b) for “section 797” substitute “ section 42 of TIOPA 2010 ”.
- (3) In subsection (3)(b) for “section 799(1)” substitute “ section 57(1) of TIOPA 2010 ”.
- (4) In subsection (4)—
- (a) in paragraph (a) for “section 799(1)” substitute “ section 57(1) of TIOPA 2010 ”,
- (b) in paragraph (b) for “section 799(1A)” substitute “ Step 3 in section 58(1) of TIOPA 2010 ”,

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- (c) in paragraph (b) for “M%” substitute “ M ”, and
 - (d) in paragraph (b)(ii) for “U” substitute “ PA ”.
- (5) In subsection (5)—
- (a) for “subsection (2) or (3) of section 801” substitute “ section 65(4) of TIOPA 2010 ”,
 - (b) in each of paragraphs (a), (b)(ii) and (c)(ii) for “subsection (2) or (3), as the case may be, of section 801” substitute “ section 65(4) of TIOPA 2010 ”,
 - (c) for “section 799(1A)” substitute “ Step 3 in section 58(1) of TIOPA 2010 ”,
 - (d) for “M%” substitute “ M ”, and
 - (e) for “U” substitute “ PA ”.
- (6) In subsection (7)(b) for “section 799(1)” substitute “ section 59 of TIOPA 2010 ”.
- (7) In subsection (10)—
- (a) in the definition of “lower level dividend” for “section 801(2) or (3)” substitute “ section 65(4) of TIOPA 2010 ”,
 - (b) in paragraph (a) of the definition of “the relevant tax” for “section 799(1)” substitute “ section 57(1) of TIOPA 2010 ”, and
 - (c) in paragraph (b) of that definition for “section 801(2) or (3)” substitute “ section 65(4) of TIOPA 2010 ”.
- 22 In section 806C(3) and (4) for “this Part” substitute “ Part 2 of TIOPA 2010 ”.
- 23 In section 806D(3), (4) and (5) for “this Part” substitute “ Part 2 of TIOPA 2010 ”.
- 24 In section 806F(1) and (2) for “this Part” substitute “ Part 2 of TIOPA 2010 ”.
- 25 (1) Amend section 806J (interpretation of sections 806A to 806J) as follows.
- (2) In subsection (5)(b) for “subsection (6)(b) of section 790” substitute “ section 15 or 16 of TIOPA 2010 ”.
 - (3) In subsection (5) for “subsection (10) of that section” substitute “ section 12(3) of TIOPA 2010 ”.
 - (4) For subsection (6) substitute—
 - “(6) For the purposes of the foreign dividend provisions of this Chapter a company is related to another company if that other company—
 - (a) controls directly or indirectly, or
 - (b) is a subsidiary of a company which controls directly or indirectly, at least 10% of the voting power in the first-mentioned company.”
 - (5) In subsection (7) in the definition of “the mixer cap” for “section 799(1)” substitute “ Step 6 in section 58(1) of TIOPA 2010 ”.
- 26 Omit sections 806L and 806M (unrelieved foreign tax).
- 27 Omit sections 807 and 807A (provision, in connection with relief, about accrued income profits and about loan relationships).
- 28 Omit sections 807B to 807G (provisions related to the Mergers Directive).
- 29 Omit sections 808A to 809 and 811 (provision, in connection with relief, about interest, royalties and discretionary trusts, and for deductions where no credit allowed).

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F²30

Textual Amendments

F2 Sch. 8 paras. 30, 31 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

F²31

Textual Amendments

F2 Sch. 8 paras. 30, 31 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

32 Omit sections 815A to 815B and 816 (provision, in connection with relief, about transfer of non-UK trades, about foreign enterprises and about cases presented under arrangements, and provision about the Arbitration Convention and about disclosure of information).

33 In section 828(4) (orders and regulations not subject to annulment) omit “791”.

F³34

Textual Amendments

F3 Sch. 8 para. 34 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 247(x)**

35 (1) Amend Schedule 26 (reliefs against liability for tax in respect of chargeable profits of controlled foreign companies) as follows.

(2) In paragraph 3(5)(b) for “Part XVIII” substitute “ Part 2 of TIOPA 2010 ”.

(3) In paragraph 4(2) for “Part XVIII” substitute “ Part 2 of TIOPA 2010 (double taxation relief) ”.

(4) In paragraph 4(4) for “section 796 or section 797” substitute “ section 36, 40, 41 or 42 of TIOPA 2010 ”.

(5) In paragraph 5(1) for paragraphs (a) and (b) substitute—

“(a) arrangements which have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom), or

(b) unilateral relief arrangements for a territory outside the United Kingdom (as defined by section 8 of that Act),”.

(6) In paragraph 5(1) for “Part XVIII” substitute “ Part 2 of TIOPA 2010 ”.

(7) In paragraph 5(2) for “section 795(2)(b)” substitute “ section 31(2)(b) and (3) of TIOPA 2010 ”.

(8) In paragraph 6(1)(c) for “Part XVIII” substitute “ Part 2 of TIOPA 2010 ”.

36 Omit Schedule 28AB (prescribed schemes and arrangements for purposes of section 804ZA).

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Finance Act 1989 (c. 26)

37 FA 1989 is amended as follows.

F⁴38

Textual Amendments

F4 Sch. 8 para. 38 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)

39 In section 182A(6) (double taxation: disclosure of information: interpretation) for “section 815B(4) of the Taxes Act 1988” substitute “ section 126 of the Taxation (International and Other Provisions) Act 2010 ”.

Taxation of Chargeable Gains Act 1992 (c. 12)

40 TCGA 1992 is amended as follows.

41 In section 10(4) (persons exempt under Part 18 of ICTA) for “Part XVIII of the Taxes Act (double taxation relief agreements)” substitute “ Part 2 of TIOPA 2010 (double taxation relief) ”.

42 In section 10B(3) (companies exempt under Part 18 of ICTA) for “Part 18 of the Taxes Act (double taxation relief agreements)” substitute “ Part 2 of TIOPA 2010 (double taxation relief) ”.

43 In section 59(2)(b) (arrangements giving relief for partnership gains) for “falling within section 788 of the Taxes Act” substitute “ that have effect under section 2(1) of TIOPA 2010 ”.

44 In sections 140H(3), 140I(3) and 140J(3) (gains on which tax would have been charged but for the Mergers Directive)—

- (a) for “Part 18 of the Taxes Act” substitute “ Part 2 of TIOPA 2010 ”, and
- (b) for “arrangements having effect by virtue of section 788 of that Act (bilateral relief)” substitute “ double taxation relief arrangements ”.

45 Omit section 277 (application to capital gains tax of provisions about double taxation relief).

46 Omit section 278 (deduction for foreign gains tax in respect of which double taxation relief by way of credit against UK tax not allowed).

47 In section 288(1) (interpretation) for the definition of “double taxation relief arrangements” substitute—

““double taxation relief arrangements”—

- (a) in relation to a company means arrangements that have effect under section 2(1) of TIOPA 2010 except so far as they have effect in relation to petroleum revenue tax, and
- (b) in relation to any other person means arrangements that have effect under section 2(1) of TIOPA 2010 but only so far as they have effect in relation to capital gains tax;”.

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Finance Act 1993 (c. 34)

- 48 FA 1993 is amended as follows.
- 49 Omit section 194 (application to petroleum revenue tax of provisions about double taxation relief).
- 50 In section 195(3) (interpretation of Part 3) omit “, other than section 194.”.

Finance (No. 2) Act 1997 (c. 58)

F⁵¹

Textual Amendments

- F5** Sch. 8 para. 51 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)

F⁶²

Textual Amendments

- F6** Sch. 8 para. 52 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)

Finance Act 1998 (c. 36)

- 53 FA 1998 is amended as follows.
- 54 (1) Amend Schedule 18 (company tax returns etc) as follows.
- (2) In paragraph 8(1) (calculation of tax payable)—
- (a) in paragraph 2 of the Second step for “section 788 or 790 of that Act” substitute “ under sections 2 and 6 of TIOPA 2010 or under section 18(1) (b) and (2) of that Act ”, and
 - (b) in paragraph 3 of that step for “that Act” substitute “ the Taxes Act 1988 ”.
- (3) In paragraph 22(3)(c) (records of foreign tax: not sufficient to preserve the information in them) for sub-paragraph (ii) substitute—
- “(ii) which would have been payable under the law of a territory outside the United Kingdom (“territory F”) but for a development relief.”
- (4) In paragraph 22 after sub-paragraph (3) insert—
- “(4) In sub-paragraph (3)(c) “development relief” means a relief—
- (a) given under the law of territory F with a view to promoting industrial, commercial, scientific, educational or other development in a territory outside the United Kingdom, and
 - (b) about which provision is made in arrangements which have effect under section 2(1) of TIOPA 2010 (double taxation relief by agreement with territories outside the United Kingdom).”

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Finance Act 2000 (c. 17)

55 FA 2000 is amended as follows.

56 (1) Amend Schedule 22 (tonnage tax) as follows.

(2) For paragraph 57(2)(a) (“relief” includes double taxation relief) substitute—

“(a) sections 2 and 6 of the Taxation (International and Other Provisions) Act 2010 (double taxation relief by agreement with territories outside the United Kingdom),

(aa) section 18(1)(b) and (2) of that Act (unilateral relief from double taxation), or”.

Capital Allowances Act 2001 (c. 2)

57 CAA 2001 is amended as follows.

58 In section 105(4) (meaning of “double taxation arrangements”) for the words from “specified” to the end substitute “ which have effect under section 2(1) of the Taxation (International and Other Provisions) Act 2010 (double taxation relief by agreement with territories outside the United Kingdom) ”.

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

59 ITEPA 2003 is amended as follows.

60 In section 643(6) in the definition of “double taxation relief arrangements” for the words from “specified” to the end substitute “ which have effect under section 2(1) of TIOPA 2010; ”.

Finance Act 2004 (c. 12)

61 FA 2004 is amended as follows.

62 In Chapter 7 of Part 3 (special withholding tax) omit—

- (a) sections 107 to 111,
- (b) sections 113 and 114, and
- (c) section 115(4).

63 In section 189(3) (treatment of relevant UK earnings) for “by virtue of section 788 of ICTA” substitute “ under section 2(1) of the Taxation (International and Other Provisions) Act 2010 ”.

64 In Schedule 34 (non-UK pensions schemes: application of certain charges) in paragraph 20 (meaning of “double tax arrangements”) for “by virtue of section 788 of ICTA” substitute “ under section 2(1) of the Taxation (International and Other Provisions) Act 2010 ”.

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

65 ITTOIA 2005 is amended as follows.

F766

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Textual Amendments

F7 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)

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Textual Amendments

F8 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 ”.

Income Tax Act 2007 (c. 3)

71 ITA 2007 is amended as follows.

72 In section 1(2)(a) (example of income tax provisions located outside ITA 2007) for “Part 18 of ICTA” substitute “ Part 2 of TIOPA 2010 ”.

73 (1) Amend section 26(1)(b) (provisions referred to at Step 6 of the calculation in section 23) as follows.

(2) Omit the entries for sections 788 and 790 of ICTA.

(3) Omit “and” before the entry for sections 677 and 678 of ITTOIA 2005.

(4) After that entry insert—

“sections 2 and 6 of TIOPA 2010 (double taxation relief: relief by agreement), and

section 18(1)(b) and (2) of TIOPA 2010 (relief for foreign tax where no double taxation arrangements).”

74 In section 27(6) (tax reductions for individuals by way of double taxation relief)—

(a) in paragraph (a) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”, and

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- (b) in paragraph (b) for “section 790(1) of ICTA” substitute “ section 18(1)(b) and (2) of TIOPA 2010 ”.
- 75 In section 28(4) (tax reductions for non-individuals by way of double taxation relief)—
- (a) in paragraph (a) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”, and
- (b) in paragraph (b) for “section 790(1) of ICTA” substitute “ section 18(1)(b) and (2) of TIOPA 2010 ”.
- 76 (1) Amend section 29 (tax reductions: supplementary) as follows.
- (2) In subsection (4)(a) for “section 796(1), (2) and (3) of ICTA” substitute “ sections 36(1) to (5) and (7) and 41 of TIOPA 2010 ”.
- (3) In subsection (5) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”.
- 77 (1) Amend section 32 (liabilities not dealt with in calculation under section 23) as follows.
- (2) Omit the entry for section 804(5B)(a) of ICTA.
- (3) Omit the word “and” before the entry for section 682(4) of ITTOIA 2005.
- (4) After that entry insert “, and
- under section 24(4) of TIOPA 2010 (recovery of excess credit for overseas tax).”
- 78 (1) Amend section 53 (transfer of unused relief: general) as follows.
- (2) In subsection (2) (tax reductions by way of double taxation relief)—
- (a) in paragraph (a) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”, and
- (b) in paragraph (b) for “section 790(1) of ICTA” substitute “ section 18(1)(b) and (2) of TIOPA 2010 ”.
- (3) In subsection (5) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”.
- 79 (1) In section 424(2) (gift aid: charge to tax: interpretation) amend paragraph (b) of the definition of “amount C” as follows.
- (2) In sub-paragraph (i) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”.
- (3) In sub-paragraph (ii) for “section 790(1) of ICTA” substitute “ section 18(1)(b) and (2) of TIOPA 2010 ”.
- 80 (1) Amend section 425 (“total amount of income tax” in sections 423 and 424) as follows.
- (2) In subsection (4) (tax reductions to be ignored)—
- (a) in paragraph (b) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”, and
- (b) in paragraph (c) for “section 790(1) of ICTA” substitute “ section 18(1)(b) and (2) of TIOPA 2010 ”.

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(3) In subsection (6) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”.

81 In section 527(2) omit paragraph (b) (subsection (1) does not apply to income chargeable to tax under section 804 of ICTA).

F⁹82

Textual Amendments

F9 Sch. 8 para. 82 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 48(4)

83 In section 828C(4) (entitlement to double taxation relief)—
(a) in paragraph (a) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”, and

(b) in paragraph (b) for “section 790(1)” substitute “ section 18(1)(b) and (2) ”.

84 In section 849(1) (interaction between Part 15 of ITA 2007 and regulations under section 791 of ICTA) for “section 791 of ICTA (double taxation relief: power to make regulations for carrying out section 788)” substitute “ section 7 of TIOPA 2010 (double taxation arrangements: general regulations) ”.

85 In section 1023 (meaning in Act of “double taxation arrangements”) for “section 788 of ICTA” substitute “ section 2(1) of TIOPA 2010 ”.

86 In section 1026—
(a) after paragraph (e) insert “ or ”, and
(b) omit paragraph (g) (“non-qualifying income” in section 1025 includes deemed receipts under section 804(5B) of ICTA) and the “or” preceding it.

Finance Act 2008 (c. 9)

87 FA 2008 is amended as follows.

88 In Schedule 17 in paragraph 10(3) after paragraph (c) insert “ and ”.

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 ”.

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- 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
 - (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 ”.

Finance Act 2009 (c. 10)

- 102 FA 2009 is amended as follows.
- 103 In section 56(1) (tax in respect of MEPs' pay) for “Part 18 of ICTA (double tax” substitute “ Part 2 of TIOPA 2010 (double taxation ”.
- 104 In Schedule 16 in paragraph 7(2)(a) (purposes for which straddling accounting periods are split) after “Chapter 4 of Part 17, and Part 18, of ICTA” insert “ and Part 2 of TIOPA 2010 ”.
- 105 In Schedule 35 in paragraph 2(4)(b) for “section 788 of ICTA” substitute “ sections 2 and 6 of TIOPA 2010 ”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 1.