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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: Finance Act 2000 (c. 17). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### TRANSFER PRICING AND ADVANCE PRICING AGREEMENTS

###### *Finance Act 2000 (c. 17)*

- 119 (1) Schedule 22 to FA 2000 (tonnage tax) is amended as follows.
- (2) In paragraph 58(1) for the words after paragraph (b) substitute—
- “Part 4 of the Taxation (International and Other Provisions) Act 2010 (transactions not at arm's length) has effect with the omission of sections 174 to 184, 187 to 189 and 191 to 196 (elimination of double counting etc).”
- (3) In paragraph 58(2) for “Schedule 28AA” substitute “ Part 4 of the Taxation (International and Other Provisions) Act 2010 ”.
- (4) In paragraph 59(1) for “Schedule 28AA to the Taxes Act 1988” substitute “ Part 4 of the Taxation (International and Other Provisions) Act 2010 ”.
- (5) For paragraph 59(2) substitute—
- “(2) As applied by sub-paragraph (1), Part 4 of the Taxation (International and Other Provisions) Act 2010 has effect with the omission of sections 174 to 184, 187 to 189 and 191 to 196 (elimination of double counting etc).”
- (6) In paragraph 59(3) for “Schedule 28AA” substitute “ Part 4 of the Taxation (International and Other Provisions) Act 2010 ”.
- (7) In paragraph 60(2) for “Schedule 28AA” substitute “ Part 4 of the Taxation (International and Other Provisions) Act 2010 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Finance Act 2000 (c. 17).