



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

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DOUBLE TAXATION RELIEF BY WAY OF CREDIT

Schemes and arrangements designed to increase relief: anti-avoidance

^{F1}91 Counteraction notices given before tax return made

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Textual Amendments

F1 Ss. 89-95 omitted (with effect in accordance with s. 31(6) of the amending Act) by virtue of [Finance Act 2018 \(c. 3\), s. 31\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 91.