
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 48. (See end of Document for details)

SCHEDULES

SCHEDULE 29

MANUFACTURED PAYMENTS

PART 3

CONSEQUENTIAL ETC AMENDMENTS

TIOPA 2010

- 48 (1) TIOPA 2010 is amended as follows.
- (2) In section 85A(4) (schemes involving deemed foreign tax), omit paragraph (b) of the definition of “real foreign tax”.
 - (3) In Schedule 7 (miscellaneous relocations), omit paragraph 113.
 - (4) In Schedule 8 (minor and consequential amendments), omit paragraph 82.

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