



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### <sup>F1</sup>PART 7

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

#### CHAPTER 4

#### EXEMPTION OF FINANCING INCOME

##### Textual Amendments

- F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 11\(1\)](#)

**286** Application of Chapter and meaning of “total disallowed amount”

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**287** Meaning of “company to which this Chapter applies”

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**288** Appointment of authorised company for relevant period of account

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**289** Meaning of “the reporting body”

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*Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 4. (See end of Document for details)*

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- 290 Statement of allocated exemptions: submission**  
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- 291 Statement of allocated exemptions: submission of revised statement**  
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- 292 Statement of allocated exemptions: requirements**  
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- 293 Statement of allocated exemptions: effect**  
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- 294 Company tax returns**  
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- 295 Power to make regulations about statement of allocated exemptions**  
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- 296 Failure of reporting body to submit statement of allocated exemptions**  
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- 297 Power to make regulations in relation to reductions under section 296**  
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- 298 Balancing payments between group companies: no tax charge or relief**  
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- 298A Application of Chapter to financing income amounts determined under section 314A**  
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**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 4.