



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

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

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

#### CHAPTER 7

#### “FINANCING EXPENSE AMOUNT” AND “FINANCING INCOME AMOUNT”

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- F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 5 para. 11\(1\)](#)

**313 The financing expense amounts of a company**  
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**314 The financing income amounts of a company**  
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**314A The financing income amounts of a chargeable company under Part 9A**  
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**315 Interpretation of sections 313 and 314**  
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*Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 7. (See end of Document for details)*

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- 316 Group treasury companies**  
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- 317 Real estate investment trusts**  
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- 317A Companies with permanent establishments profits election**  
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- 318 Companies engaged in oil extraction activities**  
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- 318A Industrial and provident societies**  
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- 319 Intra-group short-term finance: financing expense**  
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- 320 Intra-group short-term finance: financing income**  
.....
- 321 Short-term loan relationships**  
.....
- 322 Stranded deficits in non-trading loan relationships: financing expense**  
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- 323 Stranded deficits in non-trading loan relationships: financing income**  
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- 324 Stranded management expenses in non-trading loan relationships: financing expense**  
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- 325 Stranded management expenses in non-trading loan relationships: financing income**  
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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 7. (See end of Document for details)

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**326 Charities**

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**327 Educational and public bodies**

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**328 Interpretation of sections 316 to 327**

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**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 7.