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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 12. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 9

### TRANSITIONALS AND SAVINGS ETC

#### PART 3

##### DOUBLE TAXATION RELIEF

*Effect in relation to capital gains tax of arrangements  
given effect before introduction of that tax*

- 12 Any arrangements specified in an Order in Council made under section 347 of the Income Tax Act 1952 before 5 August 1965, so far as they provide (in whatever terms) for relief from tax chargeable in the United Kingdom on capital gains, have effect in relation to capital gains tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 12.