

*These notes refer to the Taxation (International and Other Provisions)
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 4: Sale and lease-back etc: new Part 12A of ITA 2007

Chapter 1: Payments connected with transferred land

Section 681AH: Payments made for later periods

967. This section prevents the taxpayer escaping this Chapter by labelling the bunched-up payments as payments *for* later periods. It is based on section 779(7) of ICTA.