

*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 5: Factoring of income etc: new Chapters 5B and 5C of Part 13 of ITA
2007*

Chapter 5B: Finance arrangements

Section 809BZP: Power to make further exceptions

1172. This section enables the Treasury to make further exceptions to sections 809BZA to 809BZL. It is based on section 774F of ICTA.