

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

*Schedule 6: UK representatives of non-UK residents*

**Part 1: New Chapters 2B and 2C of Part 14 of ITA 2007**

*Chapter 2B: UK representative of non-UK resident*

#### **Section 835J: Persons acting under alternative finance arrangements**

1211. This section provides that, if a non-UK resident is party to certain alternative finance arrangements, neither the counter-party to the arrangements nor any other person acting for the non-UK resident in relation to the arrangements is the UK representative in respect of amounts within section 835E(2) which consist of the non-UK resident's alternative finance return. It is based on section 127(1) of FA 1995.