

*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 7: Miscellaneous relocations

Part 15: Relocation of section 118 of FA 1998

Overview

1359. This Part inserts sections 43E and 43F of TMA, which cover the making of claims for income tax purposes by means of electronic communications. It is based on section 118 of FA 1998 and paragraph 1(1) of Schedule 17 to the Communications Act 2003.