

*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 19: Relocation of paragraph 13 of Schedule 13 to FA 2007

Section 926 of ITA: Interpretation of Chapter

1395. *Subsection (1A)* is interpretative. It is new. In the Chapter into which sections 925A to 925F are inserted, words and phrases have the same meaning as in Chapter 2 of Part 11 of ITA: see section 926(1) of ITA. The source legislation rewritten by those new sections is not subject to that interpretative rule. It therefore follows that the rule would need to be disapplied in relation to the new sections if it affected how they were to be read. As it seems possible to argue that the rule may have some limited effect on how the new sections are to be read, subsection (1A) is inserted to clarify the position.