

*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

Part 2: Double taxation relief

Chapter 1: Double taxation arrangements and unilateral relief arrangements

Section 5: Orders under section 2: contents and procedure

37. This section supplements section 2. It is based on section 788(9) and (10) of ICTA.