

*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 2: Double taxation relief by way of credit*

#### *Section 66: Limitations on section 65(4)*

174. This section sets limitations on section 65(4). It is based on section 801(4) of ICTA.