

*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 93: Amendment, closure notices and discovery assessments in section 92 cases

210. This section concerns amendments to tax returns, and is also about closure notices and discovery assessments in cases in which section 92 applies. It is based on section 804ZC(8) to (11) of ICTA.
211. Section 804ZC(8), (9)(b), (10)(b) and (11)(b) of ICTA refer to the taxpayer amending the return “for the purpose of complying with the notice”. To sharpen the drafting, *subsections (2), (5) and (6)* refer to the taxpayer amending the return “for the purpose of complying with the provision referred to” in the notice.