

*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 3: Miscellaneous provisions

Section 125: Effect of, and deadline for, presenting a case

271. This section supplements section 124. It is based on section 815AA(4) to (6) of ICTA, section 277(1) of TCGA and section 194(1) of FA 1993.
272. *Subsection (2)(a)* includes a minor change in the law. See the commentary on section 124(4) and *Change 8* in Annex 1.