



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

^{F1}PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

CHAPTER 10

OTHER INTERPRETATIVE AND SUPPLEMENTARY PROVISIONS

Textual Amendments

- F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 11\(1\)](#)

337 The worldwide group

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338 Meaning of “group”

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339 Meaning of “ultimate parent”

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340 Meaning of “corporate entity”

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Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 10. (See end of Document for details)

- 341 Meaning of “relevant non-corporate entity”**
.....
- 342 Treatment of entities stapled to corporate, or relevant non-corporate, entities**
.....
- 343 Treatment of business combinations**
.....
- 344 Meaning of “large” in relation to a group**
.....
- 345 Meaning of “UK group company” and “relevant group company”**
.....
- 346 Financial statements of the worldwide group**
.....
- 347 Non-compliant financial statements of the worldwide group**
.....
- 348 Non-existent financial statements of the worldwide group**
.....
- 348A Financial statements: business combinations to which the worldwide group is a party**
.....
- 349 References to amounts disclosed in financial statements**
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- 350 Translation of amounts disclosed in financial statements**
.....
- 351 Expressions taking their meaning from international accounting standards**
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Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 10. (See end of Document for details)

352 Meaning of “relevant accounting period”

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353 Other expressions

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353A Effect of Part on parties to capital market arrangements

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353AA Power to make regulations where accounting standards change

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353B Regulations and orders

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Status:

Point in time view as at 16/11/2017.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, CHAPTER 10.