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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 172. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8 **U.K.**

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 5** **U.K.**

#### OFFSHORE FUNDS

##### *Corporation Tax Act 2009 (c. 4)*

- 172 In section 489 (meaning of “offshore fund etc”)—
- (a) for “Sections 40A to 40G of FA 2008” substitute “ Sections 355 to 363 of TIOPA 2010 ”, and
  - (b) for “sections 40A to 42A” substitute “ Part 8 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 172.