
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 20. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

DOUBLE TAXATION RELIEF

Income and Corporation Taxes Act 1988 (c. 1)

- 20 (1) Amend section 806A as follows.
- (2) In subsection (2)—
- (a) in paragraph (c) for “section 801A” substitute “ section 67(6) of TIOPA 2010 ”,
 - (b) in paragraph (c) for “subsection (1)(b) of that section” substitute “ section 67(3) of that Act ”,
 - (c) in paragraph (d) for “section 803” substitute “ section 70(2) of TIOPA 2010 ”,
 - (d) in paragraph (d) for “subsection (1)(b) of that section” substitute “ section 70(1)(d) of that Act ”, and
 - (e) in paragraph (e) for “section 811” substitute “ section 112 of TIOPA 2010 ”.
- (3) In subsection (4)(a) for “section 797” substitute “ section 42(2) of TIOPA 2010 ”.
- (4) In subsection (5)—
- (a) for “section 799(1)” substitute “ section 57(1) of TIOPA 2010 ”,
 - (b) for “section 801(2) or (3)” substitute “ section 65(4) of TIOPA 2010 ”, and
 - (c) for “subsection (2) or (3) of section 801” substitute “ section 65(4) of TIOPA 2010 ”.

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