
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 73. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

DOUBLE TAXATION RELIEF

Income Tax Act 2007 (c. 3)

- 73 (1) Amend section 26(1)(b) (provisions referred to at Step 6 of the calculation in section 23) as follows.
- (2) Omit the entries for sections 788 and 790 of ICTA.
- (3) Omit “and” before the entry for sections 677 and 678 of ITTOIA 2005.
- (4) After that entry insert—
- “sections 2 and 6 of TIOPA 2010 (double taxation relief: relief by agreement), and
- section 18(1)(b) and (2) of TIOPA 2010 (relief for foreign tax where no double taxation arrangements).”

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 73.