
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 97. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

DOUBLE TAXATION RELIEF

Corporation Tax Act 2009 (c. 4)

- 97 In section 906(3)—
- (a) omit “and” after paragraph (a), and
 - (b) after paragraph (b) insert “, and
 - (c) section 112(5) of TIOPA 2010 (deduction for foreign tax where no credit available).”

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 97.