
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 13. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 13

GENERAL

Taxes Management Act 1970 (c. 9)

- 313 TMA 1970 is amended as follows.
- 314 In section 118(1) after the definition of “the 1992 Act” insert—
- ““TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010;”.

Income and Corporation Taxes Act 1988 (c. 1)

- 315 ICTA is amended as follows.
- 316 In section 831(3) (interpretation of ICTA) after the definition of “the Management Act” insert—
- ““TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010;”.

Taxation of Chargeable Gains Act 1992 (c. 12)

- 317 TCGA 1992 is amended as follows.
- 318 (1) Amend section 287 (powers to make orders or regulations under enactments relating to the taxation of chargeable gains) as follows.
- (2) In subsection (1) (powers to be exercisable by statutory instrument) for “subsection (2)” substitute “subsections (2) and (2A)”.
- (3) After subsection (2) insert—
- “(2A) Subsection (1) above shall not apply in relation to any power conferred by TIOPA 2010 (see instead section 372 of that Act).”
- 319 In section 288(1) (interpretation) after the definition of “the Taxes Act” insert—
- ““TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010;”.

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Finance Act 1998 (c. 36)

320 FA 1998 is amended as follows.

321 (1) Amend Schedule 18 (company tax returns etc) as follows.

(2) In paragraph 25(1) (scope of enquiries) for the words from “a transfer pricing notice” to “arbitrage)” substitute “ a notice within sub-paragraph (3) ”.

(3) In paragraph 25 after sub-paragraph (2) insert—

“(3) A notice is within this sub-paragraph if it is—

- (a) a notice under section 184G or 184H of the Taxation of Chargeable Gains Act 1992 (avoidance involving capital losses),
- (b) a notice under section 81(2) of TIOPA 2010 (schemes and arrangements designed to increase relief),
- (c) a transfer pricing notice under section 168(1) of TIOPA 2010 (provision not at arm's length: medium-sized enterprise), or
- (d) a notice under section 232 or 249 of TIOPA 2010 (avoidance involving tax arbitrage).”

(4) In paragraph 42(2A) (disapplication of restrictions on power to make discovery assessment or determination) for the words after “return, a notice” substitute “ within sub-paragraph (4). ”

(5) In paragraph 42 after sub-paragraph (3) insert—

“(4) A notice is within this sub-paragraph if it is—

- (a) a notice under section 184G or 184H of the Taxation of Chargeable Gains Act 1992 (avoidance involving capital losses),
- (b) a notice under section 81(2) of TIOPA 2010 (schemes and arrangements designed to increase relief), or
- (c) a notice under section 232 or 249 of TIOPA 2010 (avoidance involving tax arbitrage).”

(6) After paragraph 97 insert—

“Meaning of TIOPA 2010

97A In this Schedule “TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010.”

(7) In the list in paragraph 98 after the entry for “tax payable” insert—

“TIOPA 2010	paragraph 97A”.
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Income Tax (Earnings and Pensions) Act 2003 (c. 1)

322 ITEPA 2003 is amended as follows.

323 In Part 1 of Schedule 1 (abbreviations of Acts etc) after the entry for CTA 2010 (which is inserted by CTA 2010) insert—

“TIOPA 2010	The Taxation (International and Other Provisions) Act 2010”.
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Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 324 ITTOIA 2005 is amended as follows.
- 325 In Part 1 of Schedule 4 (abbreviations of Acts) after the entry for CTA 2010 (which is inserted by CTA 2010) insert—

“TIOPA 2010 The Taxation (International and Other Provisions) Act 2010”

Income Tax Act 2007 (c. 3)

- 326 ITA 2007 is amended as follows.
- 327 In section 1014(2) (orders and regulations under the Income Tax Acts to which the section does not apply) for “and” after paragraph (f) substitute—
 “(fa) TIOPA 2010 (see instead section 372 of that Act), and”.
- 328 In section 1017 (abbreviated references to Acts) for the “and” at the end of the definition of “TCGA 1992” substitute—
 ““TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010, and”.

Corporation Tax Act 2009 (c. 4)

- 329 CTA 2009 is amended as follows.
- 330 In section 1312 (abbreviated references to Acts) after the definition of “TCGA 1992” insert—
 ““TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010,”.

Finance Act 2009 (c. 10)

- 331 FA 2009 is amended as follows.
- 332 In section 126(1) (abbreviated references to Acts) after the entry for TCGA 1992 insert—
 ““TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010,”.

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