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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Taxes Management Act 1970 (c. 9). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### TRANSFER PRICING AND ADVANCE PRICING AGREEMENTS

##### *Taxes Management Act 1970 (c. 9)*

- 106 TMA 1970 is amended as follows.
- 107 In section 9A(4)(b) (scope of enquiries) for “paragraph 5C of Schedule 28AA to the principal Act” substitute “section 168(1) of TIOPA 2010”.
- 108 (1) Amend the second column of the Table in section 98 (special returns etc) as follows.
- (2) Omit the entry for section 86(4) of FA 1999.
- (3) At the appropriate place insert—

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“Section 228 of TIOPA 2010.”

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