

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 5

OFFSHORE FUNDS

Income Tax (Trading and Other Income) Act 2005 (c. 5)

167 ITTOIA 2005 is amended as follows.

168 In section 378A(7) (offshore fund distributions) for “section 40A of FA 2008” substitute “ section 354 of TIOPA 2010 (see sections 355 to 363 of that Act) ”.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5).