
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 6. (See end of Document for details)

SCHEDULES

SCHEDULE 9

TRANSITIONALS AND SAVINGS ETC

PART 6

TAX AVOIDANCE (ARBITRAGE)

Arbitrage: contributions to capital of UK resident companies before 16 March 2005

- 30 Sections 249 to 254 (tax arbitrage: receipt notices) do not apply in relation to any contribution to the capital of a UK resident company made before 16 March 2005.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 6.