



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 4

TRANSFER PRICING

CHAPTER 8

SUPPLEMENTARY PROVISIONS AND INTERPRETATION OF PART

Definitions

216 Meaning of “the relevant activities”

- (1) In this Part “the relevant activities”, in relation to a person (“A”) who is one of the persons as between whom any provision is made or imposed, means activities that—
 - (a) are within subsection (2), and
 - (b) are not within subsection (3).
- (2) The activities within this subsection are those of A's activities that comprise the activities in the course of which, or with respect to which, that provision is made or imposed.
- (3) The activities within this subsection are any of A's activities carried on—
 - (a) separately from the activities mentioned in subsection (2), or
 - (b) for the purposes of a different part of A's business.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 216.