



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 5

ADVANCE PRICING AGREEMENTS

224 Provision in agreement about years ended or begun before agreement made

- (1) An advance pricing agreement may contain provision relating to chargeable periods ending before the agreement is made, subject to subsection (2).
- (2) An advance pricing agreement may not contain provision relating to chargeable periods ending before 27 July 1999.
- (3) If an advance pricing agreement—
 - (a) relates to a chargeable period beginning or ending before the agreement is made, and
 - (b) provides for the manner in which adjustments are to be made for tax purposes in consequence of the agreement,

the adjustments are to be made for those purposes in the manner provided for in the agreement.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 224.