



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

CHAPTER 4

EXEMPTION OF FINANCING INCOME

295 Power to make regulations about statement of allocated exemptions

The Commissioners may by regulations make further provision about a statement of allocated exemptions including, in particular, provision—

- (a) about the form of a statement and the manner in which it is to be submitted,
- (b) requiring a person to give information to HMRC in connection with a statement,
- (c) as to circumstances in which a statement that is not received by the time specified in section 290(2) or 291(2) is to be treated as if it were so received, and
- (d) as to circumstances in which a statement that does not comply with the requirements of section 292 is to be treated as if it did so comply.

Status:

Point in time view as at 01/04/2010. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 295.