# Taxation (International and Other Provisions) Act 2010

**2010 CHAPTER 8**

## [F1]PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

## CHAPTER 4

EXEMPTION OF FINANCING INCOME

### 297 Power to make regulations in relation to reductions under section 296

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**Textual Amendments**

**F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 11(1)**

**Status:**
This version of this provision no longer has effect.

**Changes to legislation:**
There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 297.