
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 12 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 3

TRADING AND PROPERTY ALLOWANCES

PART 2

CONSEQUENTIAL AMENDMENTS

TIOPA 2010

- 12 In TIOPA 2010—
- (a) in section 22(8) (credit for foreign tax on overlap profit if credit for that tax already allowed), in the definition of “overlap profit”, for “section 204” substitute “ sections 204 and 204A ”, and
 - (b) in section 24(8) (claw-back of relief under section 22(2)), in the definition of “overlap profit”, for “section 204” substitute “ sections 204 and 204A ”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)