

# Taxation (International and Other Provisions) Act 2010

## **2010 CHAPTER 8**

### PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

### **CHAPTER 10**

OTHER INTERPRETATIVE PROVISIONS

# 337 The worldwide group

In this Part "the worldwide group" means any group of entities that—

- (a) is large, and
- (b) contains one or more relevant group companies.