

*These notes refer to the Taxation (International and Other Provisions)
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4: Transfer pricing

Chapter 3: Exemptions from basic rule

Section 169: Giving of transfer pricing notices

349. This section gives details of transfer pricing notices given under section 168. It is based on paragraph 5C(2) to (4) and (12) of Schedule 28AA to ICTA.
350. “Officer of the Board” in paragraph 5C(4) and (6) is rewritten as “officer of Revenue and Customs” both here and in section 170 in accordance with section 50(2) of CRCA.