



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 10

GENERAL PROVISIONS

Subordinate legislation

372 Orders and regulations

- (1) Any power of the Treasury or the Commissioners for Her Majesty's Revenue and Customs to make any order or regulations under this Act is exercisable by statutory instrument.
- (2) Any statutory instrument containing any order or regulations made by the Treasury or the Commissioners for Her Majesty's Revenue and Customs under this Act is subject to annulment in pursuance of a resolution of the House of Commons.
- (3) Subsection (2) does not apply—
 - (a) in relation to regulations under section 7 (double taxation relief: general regulations),
 - (b) in relation to regulations under section 354(1) or 359(2) (offshore funds) if a draft of the statutory instrument containing the regulations has been laid before and approved by a resolution of the House of Commons,
 - (c) in relation to an order under section 377(2) (transitional or saving provision in connection with coming into force of this Act), or
 - (d) if any other Parliamentary procedure is expressly provided to apply in relation to the order or regulations.
- (4) Section 828 of ICTA (which includes provision about orders made before 1 April 2010 under provisions of the Corporation Tax Acts not contained in ICTA) does not apply in relation to an order made by the Treasury under this Act before 1 April 2010.

*Interpretation***373 Abbreviated references to Acts**

In this Act—

- “CAA 2001” means the Capital Allowances Act 2001,
- “CTA 2009” means the Corporation Tax Act 2009,
- “CTA 2010” means the Corporation Tax Act 2010,
- “FA”, followed by a year, means the Finance Act of that year,
- “F(No.2)A”, followed by a year, means the Finance (No. 2) Act of that year,
- “ICTA” means the Income and Corporation Taxes Act 1988,
- “ITA 2007” means the Income Tax Act 2007,
- “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003,
- “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005,
- “TCGA 1992” means the Taxation of Chargeable Gains Act 1992, and
- “TMA 1970” means the Taxes Management Act 1970.

*Final provisions***374 Minor and consequential amendments**

Schedule 8 (minor and consequential amendments, including amendments for purposes connected with other tax law rewrite Acts) has effect.

375 Power to make consequential provision

- (1) The Treasury may by order make such provision as the Treasury consider appropriate in consequence of this Act.
- (2) The power conferred by subsection (1) may not be exercised after 31 March 2013.
- (3) An order under this section may amend, repeal or revoke any provision made by or under an Act.
- (4) An order under this section may contain provision having retrospective effect.
- (5) An order under this section may contain incidental, supplemental, consequential and transitional provision and savings.
- (6) In subsection (3) “Act” includes an Act of the Scottish Parliament and Northern Ireland legislation.

376 Power to undo changes

- (1) The Treasury may by order make provision, in relation to a case in which the Treasury consider that a provision of this Act changes the effect of the law, for the purpose of returning the effect of the law to what it would have been if this Act had not been passed.
- (2) The power conferred by subsection (1) may not be exercised after 31 March 2013.

- (3) An order under this section may amend, repeal or revoke any provision made by or under—
 - (a) this Act, or
 - (b) any other Act.
- (4) An order under this section may contain provision having retrospective effect.
- (5) An order under this section may contain incidental, supplemental, consequential and transitional provision and savings.
- (6) In subsection (3)(b) “Act” includes an Act of the Scottish Parliament and Northern Ireland legislation.

377 Transitional provisions and savings

- (1) Schedule 9 (transitional provisions and savings) has effect.
- (2) The Treasury may by order make such transitional or saving provision as the Treasury consider appropriate in connection with the coming into force of this Act.
- (3) An order under this section may contain provision having retrospective effect.

378 Repeals and revocations

- (1) Schedule 10 (repeals and revocations, including of spent enactments and including repeals for purposes connected with other tax law rewrite Acts) has effect.
- (2) If—
 - (a) CTA 2010 repeals or revokes a provision and the repeal or revocation is for corporation tax purposes only (see section 1181(2) of that Act), and
 - (b) this Act also repeals or revokes the provision,the repeal or revocation of the provision by this Act is for all purposes other than corporation tax purposes.

379 Index of defined expressions

- (1) Schedule 11 (index of defined expressions that apply for purposes of Parts 2 to 8) has effect.
- (2) That Schedule lists the places where some of the expressions used in Parts 2 to 8 are defined or otherwise explained.

380 Extent

- (1) This Act extends to England and Wales, Scotland and Northern Ireland (but see subsection (2)).
- (2) An amendment, repeal or revocation contained in Schedule 7, 8 or 10 has the same extent as the provision amended, repealed or revoked.

381 Commencement

- (1) This Act comes into force on 1 April 2010 and has effect—

Status: This is the original version (as it was originally enacted).

- (a) for corporation tax purposes, for accounting periods ending on or after that day,
 - (b) for income tax and capital gains tax purposes, for the tax year 2010-11 and subsequent tax years, and
 - (c) for petroleum revenue tax purposes, for chargeable periods beginning on or after 1 July 2010.
- (2) Subsection (1) does not apply to the following provisions (which therefore come into force on the day on which this Act is passed)—
- (a) section 372,
 - (b) section 373,
 - (c) the amendments in TCGA 1992 and ITA 2007 made by Part 13 of Schedule 8,
 - (d) section 374 so far as relating to those amendments,
 - (e) section 375,
 - (f) section 376,
 - (g) section 377(2) and (3),
 - (h) section 380,
 - (i) this section, and
 - (j) section 382.

382 Short title

This Act may be cited as the Taxation (International and Other Provisions) Act 2010.