



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

^{F1}PART 11

GENERAL PROVISIONS

Textual Amendments

- F1** Pt. 11: the existing Pt. 10 renumbered as Pt. 11 (except for ss. 375, 376 which are repealed) and the existing ss. 372-374, 377-382 renumbered as ss. 499-507 (with effect in accordance with [Sch. 5 para. 25\(1\)-\(3\)](#) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(1\)\(2\)\(a\)\(3\)](#) (with [Sch. 5 paras. 27, 32-34](#))

Subordinate legislation

^{F2}499 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,

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 11. (See end of Document for details)

- (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.

Textual Amendments

- F2** S. 372 renumbered as s. 499 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 10(3)(a)**

Interpretation

^{F3}500 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.

Textual Amendments

- F3** S. 373 renumbered as s. 500 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 10(3)(b)**

Final provisions

^{F4}501 Minor and consequential amendments

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

Textual Amendments

- F4** S. 374 renumbered as s. 501 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 5 para. 10(3)(c)**

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Commencement Information

- I1** S. 501 (previously s. 374) in force for specified purposes at Royal Assent and in force for further specified purposes at 1.4.2010, see [s. 381\(2\)\(d\)](#)

^{F5}502 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.

Textual Amendments

- F5** S. 377 renumbered as s. 502 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(3\)\(d\)](#)

Commencement Information

- I2** S. 502 (previously s. 377) wholly in force at 1.4.2010; s. 502(2)(3) in force at Royal Assent and s. 502(1) in force at 1.4.2010, see [s. 381\(1\)\(2\)\(g\)](#)

^{F6}503 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.

Textual Amendments

- F6** S. 378 renumbered as s. 503 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(3\)\(e\)](#)

^{F7}504 Index of defined expressions

- (1) Schedule 11 (index of defined expressions that apply for purposes of Parts 2 to ^{F8}10) has effect.
- (2) That Schedule lists the places where some of the expressions used in Parts 2 to ^{F8}10 are defined or otherwise explained.

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Textual Amendments

- F7** S. 379 renumbered as s. 504 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(3\)\(f\)](#)
- F8** Word in s. 504(1)(2) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(5\)](#)

^{F9}**505 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.

Textual Amendments

- F9** S. 380 renumbered as s. 505 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(3\)\(g\)](#)

^{F10}**506 Commencement**

- (1) This Act comes into force on 1 April 2010 and has effect—
- for corporation tax purposes, for accounting periods ending on or after that day,
 - for income tax and capital gains tax purposes, for the tax year 2010-11 and subsequent tax years, and
 - 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)—
- section [^{F11}499],
 - section [^{F12}500],
 - the amendments in TCGA 1992 and ITA 2007 made by Part 13 of Schedule 8,
 - section [^{F13}501] so far as relating to those amendments,
 - ^{F14}(e)
 - ^{F14}(f)
 - section [^{F15}502(2) and (3)],
 - section [^{F16}505],
 - this section, and
 - section [^{F17}507].

Textual Amendments

- F10** S. 381 renumbered as s. 506 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(3\)\(h\)](#)
- F11** Word in s. 506(2)(a) (previously s. 381(2)(a)) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(e\)\(i\)](#)

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- F12** Word in s. 506(2)(b) (previously s. 381(2)(b)) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(e\)\(ii\)](#)
- F13** Word in s. 506(2)(d) (previously s. 381(2)(d)) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(e\)\(iii\)](#)
- F14** S. 506(2)(e)(f) (previously s. 381(2)(e)(f)) repealed (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(2\)\(b\)](#)
- F15** Words in s. 506(2)(g) (previously s. 381(2)(g)) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(e\)\(iv\)](#)
- F16** Word in s. 506(2)(h) (previously s. 381(2)(h)) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(e\)\(v\)](#)
- F17** Word in s. 506(2)(i) (previously s. 381(2)(i)) substituted (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(4\)\(e\)\(vi\)](#)

^{F18}**507 Short title**

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

Textual Amendments

- F18** S. 382 renumbered as s. 507 (with effect in accordance with Sch. 5 para. 25(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 10\(3\)\(i\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 11.