Changes to legislation: *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

REPEALS AND REVOCATIONS

PART 1

DOUBLE TAXATION RELIEF

Reference	*Extent of repeal or revocation*
Income and Corporation Taxes Act 1988 (c. 1)	Sections 788 to 799.
	Sections 801 to 801B.
	Sections 803 to 804E.
	Sections 804G to 806.
	Sections 806L to 807G.
	Sections 808A to 809.
	Section 811.
	Sections 815A to 815B.
	Section 816.
	In section 828(4), “791”.
	In Schedule 19ABA, paragraphs 9 to 11.
	Schedule 28AB.
Finance Act 1990 (c. 29)	In Schedule 7, paragraph 5.
Taxation of Chargeable Gains Act 1992 (c. 12)	Sections 277 and 278.
Finance (No. 2) Act 1992 (c. 48)	Section 50.
	Section 51(1) and (2).
	Section 52.
Finance Act 1993 (c. 34)	Section 194.
	In section 195(3), the words “, other than section 194,”.
Finance Act 1994 (c. 9)	Section 217.
	In Schedule 8, paragraph 12.
Finance Act 1996 (c. 8)	In Schedule 14, paragraphs 41 to 47.
	In Schedule 20, paragraph 39.

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	In Schedule 21, paragraphs 22 and 23.
Finance Act 1997 (c. 16)	Sections 90 and 91.
Finance Act 1998 (c. 36)	Section 82(2).
	Sections 106 and 107.
Finance Act 2000 (c. 17)	In Schedule 30, paragraphs 1, 2, 3, 4(1) to (12), 5 to 9, 11, 12, 15 to 17, 18(1), 20, 23 to 25, 27, 28 and 30.
Finance Act 2001 (c. 9)	In Schedule 27, paragraphs 1, 2 and 6.
Finance Act 2002 (c. 23)	In section 88— (a) subsection (1), (b) in subsection (2)(a), the references to sections 788(7)(a), 790(3), (5)(b), (10A)(d) and (10C), 792(1) and (3), 793A(1)(a) and (3), 795A(1)(b) and 815AA(1) of ICTA, and (c) subsection (2)(b), (c) and (f).
	In Schedule 25, paragraphs 54 and 55.
	In Schedule 27, paragraph 12(2) and (3).
	In Schedule 30, paragraph 5.
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In Schedule 6, paragraph 103.
Finance Act 2003 (c. 14)	In section 153— (a) in subsection (1)(a), “790(6A)(b), 801(1A)(b), 804A(1)(a), 806L(1), (2), (4) and (5), 806M(2) to (5) and 815A(6)”, and (b) in subsection (2)(a), “794(2)(bb),”.
	Section 154.
	In Schedule 27, paragraph 1(3).
	In Schedule 33, paragraph 11.
Finance Act 2004 (c. 12)	Sections 107 to 115.
	In Schedule 7, paragraph 7.
Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6 (Consequential Amendment of Enactments) Order 2004 (S.I. 2004/2310)	In the Schedule, paragraph 34.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 321 to 323 and 325.
Finance Act 2005 (c. 7)	Section 85.
	Section 86(1) and (2)(a).
	Section 87.
	Section 88(3).
	Section 91(5).

	In Schedule 4, paragraph 7.
	Schedule 5.
Commissioners for Revenue and Customs Act 2005 (c. 11)	In Schedule 4, paragraph 37.
Finance (No. 2) Act 2005 (c. 22)	Section 43.
	Section 59(1).
Finance Act 2006 (c. 25)	Section 176.
	In Schedule 13, paragraph 24.
Income Tax Act 2007 (c. 3)	In section 26(1)(b)— (a) the entries for sections 788 and 790 of ICTA, and (b) the word "and" before the entry for sections 677 and 678 of ITTOIA 2005.
	In section 32— (a) the entry for section 804(5B)(a) of ICTA, and (b) the word "and" before the entry for section 682(4) of ITTOIA 2005.
	Section 527(2)(b).
	In section 1026, paragraph (g) and the "or" preceding it.
	In Schedule 1, paragraphs 192 to 196, 197(2), 198(2), (3), (4)(a) and (5) to (7), 199, 200(a) and 202(a).
Finance Act 2007 (c. 11)	Section 35.
	In Schedule 7, paragraphs 48 to 53.
	In Schedule 14, paragraph 10.
Income Tax Act 2007 (Amendment) (No. 3) Order 2007 (S.I. 2007/3506)	Article 3(5).
Finance Act 2008 (c. 9)	Section 57.
	Section 59.
	In Schedule 17, in paragraph 10(3), paragraph (e) and the "and" preceding it.
	In Schedule 39, paragraphs 24 and 26.
Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56)	In Schedule 1, paragraph 422(3).
Corporation Tax Act 2009 (c. 4)	In section 906(3), the word "and" after paragraph (a).
	In Schedule 1, paragraphs 245, 246, 247(2), (3)(a) and (4) to (8), 248 to 251, 255 to 264 and 282(2) and (3).
Finance Act 2009 (c. 10)	Sections 57, 59 and 60.
	In Schedule 14, paragraph 8.

Income Tax Act 2007 (Amendment) (No. 2) Order 2009 (S.I. 2009/2859)	Article 4(6).

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