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**Changes to legislation:** *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Transfer pricing: meaning of potential advantage. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 9

#### TRANSITIONALS AND SAVINGS ETC

#### PART 4

#### TRANSFER PRICING

##### *Transfer pricing: meaning of potential advantage*

28      Section 155(6)(b) does not have effect in relation to distributions paid before 1 July 2009.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Transfer pricing: meaning of potential advantage.