

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 4. (See end of Document for details)

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.

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