



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 5

#### ADVANCE PRICING AGREEMENTS

#### **223 Application for agreement**

- (1) For the purposes of section 218(1)(a), an application by a person ("A") is an application under this section if it complies with subsections (2) to (5).
- (2) It must be an application to the Commissioners for the clarification by agreement of the effect in A's case of provisions by reference to which questions relating to any one or more of the matters mentioned in section 218(2) are to be, or might be, determined.
- (3) It must set out A's understanding of what would in A's case be the effect, in the absence of any agreement, of the provisions in relation to which clarification is sought.
- (4) It must set out the respects in which it appears to A that clarification is required in relation to those provisions.
- (5) It must set out how A proposes that matters should be clarified in a manner consistent with the understanding mentioned in subsection (3).