



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 5

ADVANCE PRICING AGREEMENTS

225 Modification and revocation of agreement

- (1) Subsection (2) applies if an advance pricing agreement provides for the modification, or revocation, of the agreement—
 - (a) by the Commissioners, or
 - (b) by an officer.
- (2) The agreement may provide for the modification or revocation to take effect as from such time as the Commissioners or officer may determine.
- (3) A time determined under subsection (2) may be (but need not be) a time before the modification is made or the agreement is revoked.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 225.