



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### <sup>F1</sup>PART 6

#### TAX ARBITRAGE

##### *Deduction schemes*

### 236 Schemes involving hybrid entities

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#### **Textual Amendments**

- F1** Pt. 6 omitted (with effect in relation to accounting periods beginning on or after 1.1.2017 in accordance with [Sch. 10 para. 22](#) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 15](#); and ss. 257, 257 so far as continuing to have effect are amended (with effect in accordance with [Sch. 15 para. 44](#) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 15 paras. 41, 42](#)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 236.