



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

[^{F1}PART 6A

HYBRID AND OTHER MISMATCHES

CHAPTER 14

INTERPRETATION

[^{F2}Securitisation companies

[^{F1}[^{F2}259NEZA] **Securitisation companies**

(1) If the tax treatment of a securitisation company would (apart from this section) fall to be adjusted by virtue of provision in this Part, the provision is to be treated as of no effect as regards that company (and accordingly, no such adjustment may be made).

(2) In this section—

“securitisation company” means a company to which specified regulations apply;

“specified regulations” has the meaning given by regulation 2 of the Taxation of Securitisation Companies Regulations 2006 ([S.I. 2006/3296](#)).]]

Textual Amendments

F1 Pt. 6A inserted (with effect in accordance with Sch. 10 paras. 18-21 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 1](#)

F2 S. 259NEZA and cross-heading inserted (retrospectively) by [Finance Act 2021 \(c. 26\)](#), [Sch. 7 paras. 34, 36](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 259NEZA.