



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

^{F1}PART 7

TAX TREATMENT OF FINANCING COSTS AND INCOME

CHAPTER 5

INTRA-GROUP FINANCING INCOME WHERE PAYER DENIED DEDUCTION

302 Qualifying EEA tax relief for payment in current or previous period

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Textual Amendments

F1 Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 5 para. 11\(1\)](#)

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This version of this provision no longer has effect.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 302.