



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### <sup>F1</sup>PART 7

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

#### CHAPTER 7

“FINANCING EXPENSE AMOUNT” AND “FINANCING INCOME AMOUNT”

### 323 Stranded deficits in non-trading loan relationships: financing income

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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**F1** Pt. 7 repealed (with effect in accordance with Sch. 5 para. 25(1) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 5 para. 11\(1\)](#)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This version of this provision no longer has effect.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 323.