



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

[^{F1}PART 9A

CONTROLLED FOREIGN COMPANIES

CHAPTER 12

THE LOW PROFITS EXEMPTION

[^{F1}371LA] Introduction to Chapter

This Chapter sets out an exemption called “the low profits exemption” for the purposes of section 371BA(2)(b).]

Textual Amendments

F1 Pt. 9A inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 1](#) (with ss. 56-58)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 371LA.