



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 10

GENERAL PROVISIONS

Final provisions

378 Repeals and revocations

- (1) Schedule 10 (repeals and revocations, including of spent enactments and including repeals for purposes connected with other tax law rewrite Acts) has effect.
- (2) If—
 - (a) CTA 2010 repeals or revokes a provision and the repeal or revocation is for corporation tax purposes only (see section 1181(2) of that Act), and
 - (b) this Act also repeals or revokes the provision,the repeal or revocation of the provision by this Act is for all purposes other than corporation tax purposes.