

These notes refer to the Finance Act 2013 (c.29) which received Royal Assent on 17 July 2013

FINANCE ACT 2013

EXPLANATORY NOTES

INTRODUCTION

Section 26, Schedule 10: Transfer of Assets Abroad

Details of the Schedule

Part 1

2. Paragraph 1 is introductory and provides for Chapter 2 of Part 13 of ITA 2007 (the transfer of assets abroad provisions) to be amended.