

SCHEDULES

SCHEDULE 6

DIVERTED PROFITS TAX

Calculation of taxable diverted profits

7 After section 111 insert—

“111A Adjustment required to be made to the material provision

A reference in section 82 or 88 to an adjustment required to be made under Part 4 of TIOPA 2010 (transfer pricing) to the results of any provision includes a reference to an adjustment required to be made under any other enactment to the results of the provision if and to the extent that, but for that other enactment, the adjustment would have been required to be made under that Part.”