



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

CHAPTER 3

MISCELLANEOUS PROVISIONS

Disclosure of information

129 Disclosure where relief given overseas for tax paid in the United Kingdom

- (1) Subsection (2) applies if the law of a territory outside the United Kingdom makes provision allowing, in respect of the payment of—
 - (a) income tax,
 - (b) corporation tax,
 - (c) capital gains tax, or
 - (d) petroleum revenue tax,relief from tax payable under that law.
- (2) The obligation as to secrecy imposed upon Revenue and Customs officials by—
 - (a) the Tax Acts,
 - (b) the enactments relating to capital gains tax, and
 - (c) the enactments relating to petroleum revenue tax,does not prevent disclosure, to the authorised officer of the authorities of the territory, of such facts as may be necessary to enable the proper relief to be given under the law of the territory.

Status: Point in time view as at 01/04/2010.

Changes to legislation: *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Disclosure of information. (See end of Document for details)*

- (3) The reference in subsection (1) to tax payable under the law of the territory includes only—
- (a) taxes which are charged on income and which correspond to income tax,
 - (b) taxes which are charged on income or chargeable gains and which correspond to corporation tax,
 - (c) taxes which are charged on capital gains and which correspond to capital gains tax, and
 - (d) taxes which—
 - (i) are charged on amounts corresponding to amounts on which petroleum revenue tax is charged, and
 - (ii) correspond to petroleum revenue tax.
- (4) For the purposes of subsection (3), tax may correspond to income tax, corporation tax, capital gains tax or petroleum revenue tax even though it—
- (a) is payable under the law of a province, state or other part of a country, or
 - (b) is levied by or on behalf of a municipality or other local body.
- (5) In this section “Revenue and Customs official” means any person who is or was—
- (a) a Commissioner for Her Majesty's Revenue and Customs,
 - (b) an officer of Revenue and Customs,
 - (c) a person acting on behalf of the Commissioners for Her Majesty's Revenue and Customs,
 - (d) a person acting on behalf of an officer of Revenue and Customs, or
 - (e) a member of a committee established by the Commissioners for Her Majesty's Revenue and Customs.

Status:

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