

## SCHEDULES

### SCHEDULE 34

#### BANK LEVY

##### *Double taxation relief*

11 (1) In paragraph 66 (double taxation arrangements), after sub-paragraph (9) insert—

“(9A) If arrangements specified in an order under this paragraph provide for relief from the bank levy for periods before the order is made, regulations under this paragraph which are made on the same day as the order, and come into force on the same day as the order, may make provision in relation to those periods.”

(2) After paragraph 67 insert—

##### *“Disclosure of information to foreign tax authorities etc*

67A (1) If the Treasury by order declares that—

- (a) international tax enforcement arrangements which are specified in the order have been made in relation to any territory or territories outside the United Kingdom in association with double taxation arrangements specified under paragraph 66 in the same or a previous order, and
- (b) it is expedient that those international tax enforcement arrangements have effect,

those arrangements have effect, and do so in spite of anything in any enactment or instrument.

(2) “International tax enforcement arrangements” means arrangements which relate to one or both of the following—

- (a) the exchange of information foreseeably relevant to the administration, enforcement or recovery of the bank levy or any equivalent foreign levy to which the double taxation arrangements relate;
- (b) the service of documents relating to the bank levy or any such equivalent foreign levy.

(3) An order under this paragraph revoking an earlier order may contain transitional provisions that appear to the Treasury to be necessary or expedient.

(4) Subsections (4) and (5) of section 173 of FA 2006 (international tax enforcement arrangements: disclosure of information) apply to arrangements which have effect under this paragraph as they apply to arrangements which have effect under that section.

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*Status: This is the original version (as it was originally enacted).*

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(5) Orders under this paragraph are to be made by statutory instrument.

(6) A statutory instrument containing an order under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.”

(3) Accordingly, the italic heading before paragraph 68 is omitted.