



# Finance Act 2018

## 2018 CHAPTER 3

### PART 1

#### DIRECT TAXES

##### *Double taxation relief*

### **32 Double taxation arrangements specified by Order in Council**

- (1) In section 2 of TIOPA 2010 (giving effect to arrangements made in relation to other territories) after subsection (1) insert—

“(1A) For the purposes of this section, arrangements made with a view to affording relief from double taxation include any arrangements which modify the effect of arrangements so made.”

- (2) In section 3 of that Act (arrangements may include retrospective or supplementary provision), in subsection (2)—

- (a) in paragraph (b) omit the final “or”;
- (b) after paragraph (c) insert “or
- (d) provision conferring (with or without other functions) functions relating to the determination of matters arising under the arrangements on a public authority in the United Kingdom or in a territory outside the United Kingdom.”

- (3) In section 158 of IHTA 1984 (double taxation conventions), after subsection (1) insert—

“(1ZA) For the purposes of this section, arrangements made with a view to affording relief from double taxation include any arrangements which modify the effect of arrangements so made.

(1ZB) Arrangements to which effect is given under this section may include provision conferring (with or without other functions) functions relating to the

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Section 32. (See end of Document for details)*

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determination of matters arising under the arrangements on a public authority in the United Kingdom or in a territory outside the United Kingdom.”

- (4) The amendments made by subsections (1) to (3) are to be regarded as always having had effect.
- (5) The provision made by section 2(1A) and 3(2)(d) of TIOPA 2010 in relation to Orders under section 2 of that Act applies, and is to be regarded as always having applied, in relation to Orders in Council under any provision which that section replaces (directly or indirectly).
- (6) The provision made by section 158(1ZA) and (1ZB) of IHTA 1984 in relation to Orders under section 158 of that Act applies, and is to be regarded as always having applied, in relation to Orders in Council under any provision which that section replaces (directly or indirectly).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 32.