

# Constitutional Reform and Governance Act 2010

## **2010 CHAPTER 25**

#### PART 2

#### **RATIFICATION OF TREATIES**

### 23 Section 20 not to apply to certain descriptions of treaties

- (1) Section 20 does not apply to—
  - (a) a treaty covered by section 12 of the European Parliamentary Elections Act 2002 (treaty providing for increase in European Parliament's powers not to be ratified unless approved by Act of Parliament);
  - (b) a treaty covered by section 5 of the European Union (Amendment) Act 2008 (treaty amending founding Treaties not to be ratified unless approved by Act of Parliament).
- (2) Section 20 does not apply to a treaty in relation to which an Order in Council may be made under one or more of the following—
  - (a) section 158 of the Inheritance Tax Act 1984 (double taxation conventions);
  - (b) section 2 of the Taxation (International and Other Provisions) Act 2010 (double taxation arrangements);
  - (c) section 173 of the Finance Act 2006 (international tax enforcement arrangements).
- (3) Section 20 does not apply to a treaty concluded (under authority given by the government of the United Kingdom) by the government of a British overseas territory, of any of the Channel Islands or of the Isle of Man.
- (4) Section 20 does not apply to a treaty a copy of which is presented to Parliament by command of Her Majesty before that section comes into force.