



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

CHAPTER 3

MISCELLANEOUS PROVISIONS

The Arbitration Convention

127 Giving effect to agreements, decisions and opinions under the Convention

- (1) In this section “Convention determination” means—
 - (a) an agreement or decision, made under the Arbitration Convention by the Commissioners for Her Majesty’s Revenue and Customs (or their authorised representative) and any other competent authority, on the elimination of double taxation, or
 - (b) an opinion, delivered by an advisory commission set up under the Arbitration Convention, on the elimination of double taxation.
- (2) Subsection (3) applies if the Arbitration Convention requires the Commissioners to give effect to a Convention determination.
- (3) The Commissioners are to give effect to the Convention determination despite anything in any enactment, and any such adjustment as is appropriate in consequence may be made.
- (4) An adjustment under subsection (3) may be made by way of discharge or repayment of tax, the allowance of credit against tax payable in the United Kingdom, the making of an assessment or otherwise.

Status: This is the original version (as it was originally enacted).

- (5) An enactment which imposes deadlines for the making of claims for relief under any provision of the Tax Acts does not apply to a claim made in pursuance of a Convention determination.