



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

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DOUBLE TAXATION RELIEF BY WAY OF CREDIT

Effect to be given to credit for foreign tax allowed against UK tax

19 Time limits for claims for relief under section 18(2)

- (1) Subsections (2) and (3) apply to a claim for relief under section 18(2).
- (2) If the claim is for credit for foreign tax in respect of any income or chargeable gain charged to income tax or capital gains tax for a tax year, the claim must be made on or before—
 - (a) the fourth anniversary of the end of that tax year, or
 - (b) if later, the 31 January following the tax year in which the foreign tax is paid.
- (3) If the claim is for credit for foreign tax in respect of any income or chargeable gain charged to corporation tax for an accounting period, the claim must be made not more than—
 - (a) four years after the end of that accounting period, or
 - (b) if later, one year after the end of the accounting period in which the foreign tax is paid.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 19.