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STATUTORY INSTRUMENTS

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**2016 No. 1212**

**The Bank Levy (Double Taxation Relief) (Single  
Resolution Fund Levy) Regulations 2016**

*Claim for double taxation relief*

**General time limit for making a claim**

- 9.—(1) A claim for credit under regulation 4 must be made not more than—
- (a) four years after the end of the accounting period in relation to which the bank levy is treated as an amount of corporation tax chargeable on the responsible member<sup>(1)</sup> under paragraph 50 of Schedule 19 to FA 2011 or the relevant entity under paragraph 51 of that Schedule, or
  - (b) if later, one year after the end of the accounting period in which the SRF levy is paid.
- (2) If the chargeable period in relation to which the bank levy is charged falls in more than one accounting period, the accounting period referred to in paragraph (1)(a) is the latest of those periods.

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(1) “The responsible member” is defined in paragraph 54 of Schedule 19 to the Finance Act 2011.