



# Finance Act 1987

## 1987 CHAPTER 16

### PART VI

#### MISCELLANEOUS AND SUPPLEMENTARY

#### **70 Arrangements specified in Orders in Council relating to double taxation relief etc.**

(1) ..... <sup>F1</sup>

(2) In section 158 of the <sup>M1</sup>Inheritance Tax Act 1984 (double taxation conventions) after subsection (1) there shall be inserted the following subsection—

“(1A) Without prejudice to the generality of subsection (1) above, if it appears to Her Majesty to be appropriate, the arrangements specified in an Order in Council under this section may include provisions with respect to the exchange of information necessary for carrying out the domestic laws of the United Kingdom and the laws of the territory to which the arrangements relate concerning taxes covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes; and where arrangements do include any such provisions, the declaration in the Order in Council shall state that fact.”

#### **Textual Amendments**

**F1** S. 70(1) repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

#### **Marginal Citations**

**M1** 1984 c. 51.

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1987, Section 70.