



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 3

DOUBLE TAXATION RELIEF FOR SPECIAL WITHHOLDING TAX

Certificates to avoid levy of special withholding tax

144 Issue of certificate

- (1) This section enables officers of Revenue and Customs to issue certificates to be used under the law of a territory outside the United Kingdom implementing—
 - (a) in the case of a member State, Article 13(1)(b) of the Savings Directive (procedure to avoid levy of special withholding tax where beneficial owner presents to the paying agent a certificate drawn up by a competent authority in the beneficial owner's member State of residence for tax purposes), or
 - (b) in the case of a territory other than a member State, any corresponding provision of international arrangements (whatever the period for which the provision is to have effect).
- (2) If, on the written application of a person, an officer is satisfied that the applicant has provided an officer with—
 - (a) the required information, and
 - (b) the documents (if any) required by an officer to verify that information,an officer must issue a certificate to the applicant.
- (3) In subsection (2) “the required information” means—
 - (a) the applicant's name and address,
 - (b) the applicant's National Insurance number or, if the applicant does not have one, the applicant's date, town and country of birth,

Status: This is the original version (as it was originally enacted).

- (c) the number of the account which is to, or may, give rise to payments of savings income to or for the applicant or, if there is no such number, a statement identifying the debt, instrument or arrangement which is to, or may, give rise to payments of savings income,
 - (d) the name and address of the paying agent who is to make the payments of savings income to, or to secure the payments of savings income for, the applicant, and
 - (e) the period, not exceeding 3 years, for which the applicant would like the certificate to be valid.
- (4) A certificate under this section must be in writing and must state—
- (a) the information mentioned in subsection (3)(a) to (d), and
 - (b) the period of validity of the certificate (which must not exceed 3 years).
- (5) A certificate under this section must be issued no later than the end of the period of 2 months beginning with the date on which the applicant provides the information and documents required by or under subsection (2).
- (6) If the requirements of—
- (a) Article 13(2) of the Savings Directive (requirements in relation to issue of certificates for purposes of Article 13(1)(b) procedure), and
 - (b) any corresponding provision of any international arrangements,
- differ to any extent, subsections (3) to (5) have effect, in their application in relation to the international arrangements, with such modifications as may be required because of those arrangements.

145 Refusal to issue certificate and appeal against refusal

- (1) This section applies if, on an application for a certificate under section 144, an officer of Revenue and Customs (“the decision officer”) is not satisfied that the applicant has provided an officer with the information and documents required by or under section 144(2).
- (2) An officer must give written notice (“the refusal notice”) to the applicant of the decision officer’s refusal to issue a certificate.
- (3) The refusal notice must specify the reasons for the refusal.
- (4) The applicant may by written notice (“the appeal notice”) appeal against the refusal.
- (5) The appeal notice must be given to an officer within 30 days of the date of the refusal notice.
- (6) Part 5 of TMA 1970 (appeals and other proceedings) is to apply in relation to an appeal under this section.
- (7) On an appeal that is notified to the tribunal, the tribunal may—
 - (a) confirm the refusal notice, or
 - (b) quash it and require an officer to issue a certificate.
- (8) In this section “the tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.