



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 3

DOUBLE TAXATION RELIEF FOR SPECIAL WITHHOLDING TAX

Introductory

135 Relief under this Part: introductory

- (1) This Part (except sections 144 and 145) applies for the purpose of giving relief from double taxation in respect of special withholding tax.
- (2) Relief under this Part—
 - (a) is given by set-off against income tax or capital gains tax, and
 - (b) so far as it cannot be given by set-off against income tax or capital gains tax, is given by repayment.

136 Interpretation of Part

- (1) Subsections (2) to (7) have effect for the purposes of this Part.
- (2) “Double taxation arrangements” means arrangements that have effect under section 2(1) (double taxation relief by agreement with territories outside the United Kingdom).
- (3) “International arrangements”, in relation to a territory, means arrangements made in relation to that territory with a view to ensuring the effective taxation of savings income—
 - (a) under the law of the United Kingdom, or
 - (b) under that law and the law of the territory.

Status: This is the original version (as it was originally enacted).

- (4) “The Savings Directive” means Council Directive [2003/48/EC](#) of 3 June 2003 on taxation of savings income in the form of interest payments.
- (5) “Savings income”—
- (a) in the case of special withholding tax levied under the law of a member State, has the same meaning as the expression “interest payment” has for the purposes of the Savings Directive (see Articles 6 and 15 of the Directive), and
 - (b) in the case of special withholding tax levied under the law of a territory other than a member State, has the same meaning as the corresponding expression has for the purposes of the international arrangements concerned.
- (6) “Special withholding tax” means a withholding tax (however described) levied under the law of a territory outside the United Kingdom implementing—
- (a) in the case of a member State, Article 11 of the Savings Directive (withholding tax to be levied in Belgium, Luxembourg and Austria for the period described in the Directive), 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).
- (7) In the application of this Part in relation to capital gains tax, expressions used in this Part and in TCGA 1992 have the same meaning in this Part as in TCGA 1992.