



# 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,

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*Status: This is the original version (as it was originally enacted).*

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- (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.