



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

CHAPTER 1

DOUBLE TAXATION ARRANGEMENTS AND UNILATERAL RELIEF ARRANGEMENTS

Double taxation arrangements

6 The effect given by section 2 to double taxation arrangements

- (1) Subject to this Part and Part 18 of ICTA, double taxation arrangements have effect in accordance with subsections (2) to (4) despite anything in any enactment.
- (2) Double taxation arrangements have effect in relation to income tax and corporation tax so far as the arrangements provide—
 - (a) for relief from income tax or corporation tax,
 - (b) for taxing income of non-UK resident persons that arises from sources in the United Kingdom,
 - (c) for taxing chargeable gains accruing to non-UK resident persons on the disposal of assets in the United Kingdom,
 - (d) for determining the income or chargeable gains to be attributed to non-UK resident persons,
 - (e) for determining the income or chargeable gains to be attributed to agencies, branches or establishments in the United Kingdom of non-UK resident persons, [^{F1}or]

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 6. (See end of Document for details)

- (f) for determining the income or chargeable gains to be attributed to UK resident persons who have special relationships with non-UK resident persons,^{F2}...
- ^{F2}(g)
- (3) Double taxation arrangements have effect in relation to capital gains tax so far as the arrangements provide—
- for relief from capital gains tax,
 - for taxing capital gains accruing to non-UK resident persons on the disposal of assets in the United Kingdom,
 - for determining the capital gains to be attributed to non-UK resident persons,
 - for determining the capital gains to be attributed to agencies, branches or establishments in the United Kingdom of non-UK resident persons, or
 - for determining the capital gains to be attributed to UK resident persons who have special relationships with non-UK resident persons.
- (4) Double taxation arrangements have effect in relation to petroleum revenue tax so far as the arrangements provide for relief from petroleum revenue tax charged under section 12 of the Oil Taxation Act 1983 (charge to petroleum revenue tax on consideration in respect of United Kingdom use of a foreign field asset).
- (5) In the case of relief under this Chapter that is not also relief under Chapter 2, the relief is not available in respect of special withholding tax (a corresponding rule applies in relation to relief under Chapter 2 as a result of the definition of foreign tax given by section 21).
- (6) Relief under subsection (2)(a), (3)(a) or (4) requires a claim.
- (7) In subsection (3) “UK resident person” and “non-UK resident person” have the meaning given by section 989 of ITA 2007.
- (8) In subsection (5) “special withholding tax” has the same meaning as in Part 3 (see section 136).

Textual Amendments

- F1** Word in s. 6(2) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 68(2)(a)**
- F2** S. 6(2)(g) and word omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 68(2)(b)**
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Modifications etc. (not altering text)

- C1** [S. 6\(1\)](#) excluded by 2005 c. 5, s. 608W(4) (as inserted (with effect in accordance with Sch. 3 para. 7 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 3 para. 4**)
- C2** [S. 6\(1\)](#) excluded by 1992 c. 12, Sch. 1A para. 11 (as inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), **Sch. 1 para. 14**)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 6.