



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

CHAPTER 2

DOUBLE TAXATION RELIEF BY WAY OF CREDIT

Unrelieved foreign tax on profits of overseas permanent establishment

77 Claims for relief under section 73(1)

- (1) The excess is to be treated as mentioned in section 73(1) only on a claim.
- (2) A claim under subsection (1) must specify—
 - (a) the amount (if any) of the excess which is to be treated as mentioned in section 73(1)(a), and
 - (b) the amount (if any) of the excess which is to be treated as mentioned in section 73(1)(b).
- (3) A claim under subsection (1) must be made not more than—
 - (a) 4 years after the end of period A, or
 - (b) if later, 1 year after the end of the accounting period in which the foreign tax concerned is paid.