Changes to legislation: *Finance Act 2011, Cross Heading: Disclosure of information to foreign tax authorities etc is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

SCHEDULES

SCHEDULE 19

THE BANK LEVY

PART 7

DOUBLE TAXATION RELIEF[F1ETC]

Textual Amendments

F1 Word in Sch. 19 Pt. 7 cross-heading inserted (with effect in accordance with s. 204(5)-(7) of the amending Act) by Finance Act 2013 (c. 29) , **s. 204(4)(b)**

[F1 Disclosure of information to foreign tax authorities etc

Textual Amendments

F1 Sch. 19 para. 67A and cross-heading inserted (17.7.2012) by Finance Act 2012 (c. 14) , **Sch. 34 para. 11(2)**

67A (1) If the Treasury by order declares that—

(a) international tax enforcement arrangements which are specified in the order have been made in relation to any territory or territories outside the United Kingdom in association with double taxation arrangements specified under paragraph 66 in the same or a previous order, and

(b) it is expedient that those international tax enforcement arrangements have effect,

those arrangements have effect, and do so in spite of anything in any enactment or instrument.

(2) " International tax enforcement arrangements " means arrangements which relate to one or both of the following—

(a) the exchange of information foreseeably relevant to the administration, enforcement or recovery of the bank levy or any equivalent foreign levy to which the double taxation arrangements relate;

(b) the service of documents relating to the bank levy or any such equivalent foreign levy.

(3) An order under this paragraph revoking an earlier order may contain transitional provisions that appear to the Treasury to be necessary or expedient.

(4) Subsections (4) [F2to] (5) of section 173 of FA 2006 (international tax enforcement arrangements: disclosure of information) apply to arrangements which have effect

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under this paragraph as they apply to arrangements which have effect under that section.

(5) Orders under this paragraph are to be made by statutory instrument.

(6) A statutory instrument containing an order under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.**]**

Textual Amendments

F2 Word in Sch. 19 para. 67A(4) substituted (31.12.2020) by The Taxes (Amendments) (EU Exit) Regulations 2019 (S.I. 2019/689), regs. 1, **20(2)(c)** (with regs. 39-41); 2020 c. 1, **Sch. 5 para. 1(1)**

Changes to legislation:
Finance Act 2011, Cross Heading: Disclosure of information to foreign tax authorities etc is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by 2017 c. 10 Sch. 11 para. 6(3)
- Sch. 23 para. 2(1A) inserted by S.I. 2019/397 reg. 2(2) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by S.I. 2019/397 reg. 2(3) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)