



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 2

#### DOUBLE TAXATION RELIEF

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##### DOUBLE TAXATION RELIEF BY WAY OF CREDIT

##### *Exceptions to requirement to be UK resident*

#### **29 Unilateral relief for tax on income from employment or office**

- (1) Subsection (3) applies if the arrangements are unilateral relief arrangements for a territory outside the United Kingdom.
- (2) In subsection (3) “overseas tax” means tax—
  - (a) paid under the law of the territory,
  - (b) charged on income and corresponding to income tax or to corporation tax, and
  - (c) calculated by reference to income from an office or employment the duties of which are performed wholly or mainly in the territory.
- (3) Credit for overseas tax may be allowed under section 18(2) against income tax for a tax year—
  - (a) calculated by reference to that income, and
  - (b) charged on employment income,if the person performing the duties is resident in the United Kingdom, or resident in the territory, for that year.

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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 29. (See end of Document for details)

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- (4) For the purposes of subsection (2)(b) tax may correspond to income tax or corporation tax even though it—
- (a) is payable under the law of a province, state or other part of a country, or
  - (b) is levied by or on behalf of a municipality or other local body.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 29.