



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XVIII

DOUBLE TAXATION RELIEF

CHAPTER II

RULES GOVERNING RELIEF BY WAY OF CREDIT

Miscellaneous rules

[^{F1}804G Reduction in credit: payment by reference to foreign tax

- (1) This section applies if—
 - (a) credit for foreign tax falls to be allowed to a person (“P”) under any arrangements, and
 - (b) a payment is made by a tax authority to P, or any person connected with P, by reference to the foreign tax.
- (2) The amount of that credit is to be reduced by an amount equal to that payment.
- (3) Section 839 applies for the purposes of determining whether or not a person is connected with P.]

Textual Amendments

- F1** [S. 804G](#) inserted (with effect in accordance with [s. 59\(13\)](#) of the amending Act) by [Finance Act 2009](#) (c. 10), [s. 59\(2\)](#)

Status:

Point in time view as at 21/07/2009. This version of this provision has been superseded.

Changes to legislation:

Income and Corporation Taxes Act 1988, Section 804G is up to date with all changes known to be in force on or before 13 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.