



# Constitutional Reform and Governance Act 2010

## 2010 CHAPTER 25

### PART 2 **U.K.**

#### RATIFICATION OF TREATIES

#### 23 Section 20 not to apply to certain descriptions of treaties **U.K.**

<sup>F1</sup>(1) .....

- (2) Section 20 does not apply to a treaty in relation to which an Order in Council may be made under one or more of the following—
- (a) section 158 of the Inheritance Tax Act 1984 (double taxation conventions);
  - (b) section 2 of the Taxation (International and Other Provisions) Act 2010 (double taxation arrangements);
  - (c) section 173 of the Finance Act 2006 (international tax enforcement arrangements).

[<sup>F2</sup>(2A) Section 20 does not apply to a treaty in relation to which an order may be made under paragraph 66 of Schedule 19 to the Finance Act 2011 (bank levy: arrangements affording double taxation relief).]

[<sup>F3</sup>(2B) Section 20 does not apply to any treaty referred to in section 218(1) of the Finance Act 2012.]

- (3) Section 20 does not apply to a treaty concluded (under authority given by the government of the United Kingdom) by the government of a British overseas territory, of any of the Channel Islands or of the Isle of Man.
- (4) Section 20 does not apply to a treaty a copy of which is presented to Parliament by command of Her Majesty before that section comes into force.

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*Changes to legislation: There are currently no known outstanding effects for the Constitutional Reform and Governance Act 2010, Section 23. (See end of Document for details)*

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#### **Textual Amendments**

- F1** S. 23(1) repealed (28.11.2018) by [The European Union \(Withdrawal\) Act 2018 \(Consequential Amendments\) Regulations 2018 \(S.I. 2018/1242\)](#), reg. 1, **Sch. 1 Pt. 1** (with Sch. 1 Pt. 2 para. 1)
- F2** S. 23(2A) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), **Sch. 19 para. 69**
- F3** S. 23(2B) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **s. 218(3)**

#### **Commencement Information**

- I1** S. 23 in force at 11.11.2010 by [S.I. 2010/2703](#), **art. 2(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the Constitutional Reform and Governance Act 2010, Section 23.