



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

PART 2

DOUBLE TAXATION RELIEF

CHAPTER 3

MISCELLANEOUS PROVISIONS

The Arbitration Convention

126 Meaning of “the Arbitration Convention”

In sections 127 and 128 “the Arbitration Convention” means the Convention, on the elimination of double taxation in connection with the adjustment of profits of associated enterprises, concluded on 23 July 1990 by the parties to the treaty establishing the European Economic Community (90/436/EEC).

127 Giving effect to agreements, decisions and opinions under the Convention

- (1) In this section “Convention determination” means—
- (a) an agreement or decision, made under the Arbitration Convention by the Commissioners for Her Majesty’s Revenue and Customs (or their authorised representative) and any other competent authority, on the elimination of double taxation, or
 - (b) an opinion, delivered by an advisory commission set up under the Arbitration Convention, on the elimination of double taxation.
- (2) Subsection (3) applies if the Arbitration Convention requires the Commissioners to give effect to a Convention determination.

Status: This is the original version (as it was originally enacted).

- (3) The Commissioners are to give effect to the Convention determination despite anything in any enactment, and any such adjustment as is appropriate in consequence may be made.
- (4) An adjustment under subsection (3) may be made by way of discharge or repayment of tax, the allowance of credit against tax payable in the United Kingdom, the making of an assessment or otherwise.
- (5) An enactment which imposes deadlines for the making of claims for relief under any provision of the Tax Acts does not apply to a claim made in pursuance of a Convention determination.

128 Disclosure under the Convention

- (1) The obligation as to secrecy imposed by any enactment does not prevent—
 - (a) the Commissioners for Her Majesty’s Revenue and Customs, or
 - (b) any authorised Revenue and Customs official,from disclosing information required to be disclosed under the Arbitration Convention in pursuance of a request made by an advisory commission set up under the Convention.
- (2) In this section “Revenue and Customs official” means any person who is or was—
 - (a) a Commissioner for Her Majesty’s Revenue and Customs,
 - (b) an officer of Revenue and Customs,
 - (c) a person acting on behalf of the Commissioners for Her Majesty’s Revenue and Customs,
 - (d) a person acting on behalf of an officer of Revenue and Customs, or
 - (e) a member of a committee established by the Commissioners for Her Majesty’s Revenue and Customs.