



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

30 Unilateral relief for non-UK tax on non-resident's UK branch or agency etc

- (1) Subsection (2) applies if the arrangements are unilateral relief arrangements for a territory outside the United Kingdom.
- (2) Credit for tax within subsection (3) or (4) may be allowed under section 18(2) against any of the UK taxes if the territory is not one in which the person or company concerned is liable to tax by reason of domicile, residence or place of management.
- (3) Tax is within this subsection if the arrangements provide for credit for it to be allowed against income tax or corporation tax, and it is paid under the law of the territory in respect of the income or chargeable gains—
 - (a) of a branch or agency in the United Kingdom of a non-UK resident person who is not a company, or
 - (b) of a permanent establishment in the United Kingdom of a non-UK resident company.
- (4) Tax is within this subsection if the arrangements provide for credit for it to be allowed against capital gains tax, and it is paid under the law of the territory in respect of the capital gains—

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 30. (See end of Document for details)

- (a) of a branch or agency in the United Kingdom of a non-UK resident person who is not a company, or
 - (b) of a permanent establishment in the United Kingdom of a non-UK resident company.
- (5) Relief under subsection (2) may not exceed the relief which would have been available if—
- (a) the branch or agency, or permanent establishment, had been a UK resident person, and
 - (b) the income or gains had been income or gains of that person.
- (6) Each of the following is a UK tax for the purposes of subsection (2)—
- (a) income tax,
 - (b) corporation tax, and
 - (c) capital gains tax.
- (7) In this section so far as it relates to capital gains tax—
- “branch or agency” has the meaning given by section 10(6) of TCGA 1992,
 - “company” has the same meaning as in TCGA 1992 (see section 288 of that Act),
 - “permanent establishment”, in relation to a company, has the meaning given by Chapter 2 of Part 24 of CTA 2010, and
 - “UK resident” or “non-UK resident”, in relation to a company or other person, has the meaning given by section 989 of ITA 2007.

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