STATUTORY INSTRUMENTS

2012 No. 459

BANK LEVY

The Bank Levy (Double Taxation Arrangements) (Federal Republic of Germany) Regulations 2012

Made	-	-	-	-
Laid before the House of				
Commons		-	-	
Coming into force				

21st February 201222nd February 201214th March 2012

THE BANK LEVY (DOUBLE TAXATION ARRANGEMENTS) (FEDERAL REPUBLIC OF GERMANY) REGULATIONS 2012

Introduction

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Application of these Regulations

Double taxation relief by way of credit

- 4. Double taxation relief
- 5. Exchange rates

Claim for double taxation relief

- 6. General time limit for making a claim
- 7. Relevant groups: responsible member to make claim

Limits on credit

- 8. Restriction of credit
- 9. Reduction in credit: payment by reference to German bank levy
- 10. Priority of credits

Action after adjustment of amount payable by way of bank levy or German bank levy

- 11. Consequences of adjustment of the bank levy or German bank levy
- 12. Duty to give notice that adjustment has rendered credit excessive

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Cases about being taxed otherwise than in accordance with the Convention

- 13. Giving effect to solutions to cases and mutual agreements resolving cases
- 14. Effect of, and deadline for, presenting a case

Signature Explanatory Note