
STATUTORY INSTRUMENTS

2012 No. 459

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

Claim for double taxation relief

General time limit for making a claim

- 6.—(1) A claim for credit under regulation 4(1) must be made not more than—
- (a) four years after the end of the accounting period in relation to which the bank levy is treated as an amount of corporation tax chargeable on the responsible member (see paragraph 50 of Schedule 19 to the Finance Act 2011) or the relevant entity (see paragraph 51 of that Schedule), or
 - (b) if later, one year after the end of the accounting period in which the German bank levy is paid.
- (2) If the chargeable period in relation to which the bank levy is charged falls in more than one accounting period, the accounting period referred to in paragraph (1)(a) shall be the latest of those periods.

Relevant groups: responsible member to make claim

7. Where the bank levy is charged as provided for by paragraph 4 of Schedule 19 to the Finance Act 2011 (bank levy to be charged in relation to certain groups of entities) any claim for credit under regulation 4(1) must be made by the responsible member.