

---

STATUTORY INSTRUMENTS

---

**2012 No. 459**

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

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

**Consequences of adjustment of the bank levy or German bank levy**

**11.**—(1) Paragraph (2) applies to a claim or assessment if—

- (a) the amount of credit given under regulation 4 is reduced under regulation 9, or becomes excessive or insufficient by reason of any adjustment of the amount of any bank levy or German bank levy,
- (b) the reduction or adjustment gives rise to the claim or assessment, and
- (c) the claim or assessment is made not later than 6 years from the time when all material determinations have been made, whether in the UK or elsewhere.

(2) Nothing in the Tax Acts limiting the time for the making of assessments, or limiting the time for the making of claims for relief, applies to the assessment or claim.

(3) In paragraph (1)(c) “material determination” means an assessment, reduction, adjustment or other determination that is material in determining whether any, and (if so) what, credit is to be given.