
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 1

Preliminary

The meaning of resident for tax purposes

5.—(1) In these Regulations “resident for tax purposes” means, in respect of an affected person, resident for the purposes of the double taxation arrangements which are, or may be, interpreted or applied in relation to the question in dispute.

(2) For the purposes of paragraph (1), an affected person is treated as resident for tax purposes in the United Kingdom if the affected person’s residency for tax purposes is, or forms part of, the question in dispute and the affected person claims to be resident for tax purposes in the United Kingdom in relation to it.

(3) But paragraph (2) does not affect what may be decided in respect of the resolution of the question in dispute.