



Part A – International ruling on deeming fiction under domestic law and its inter-play with domestic tax treaty – The case of United Kingdom – Fowler v. HMRC – HRC [2020] 116 taxmann.com 713 (SC-UK) “the influence of the fiction extends to every department of the jurist’s activities” Lon Fuller BACKGROUND AND ISSUE INVOLVED Interplay between tax treaties and domestic law is a complex one. A recent ruling of the U.K. Supreme Court, elucidates the following important aspects on this matter, viz.: - the extent to which a deeming fiction in domestic tax law can be referred to interpret the terms of a tax treaty or to apply an article of a tax treaty; the point of time at which such reference is required to be made;