STATUTORY INSTRUMENTS

2010 No. 2975

CAPITAL GAINS TAX CORPORATION TAX INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Federal Republic of Germany) Order 2010

Made - - - 15th December 2010

THE DOUBLE TAXATION RELIEF AND INTERNATIONAL TAX ENFORCEMENT (FEDERAL REPUBLIC OF GERMANY) ORDER 2010

| 1. | Citation |
|----|---|
| 2. | Double taxation and international tax enforcement arrangements to have effect |
| | Signature |
| | |
| | SCHEDULE — |
| | Explanatory Note |