## DRAFT STATUTORY INSTRUMENTS

## 2011 No.

## The Double Taxation Relief and International Tax Enforcement (Ethiopia) Order 2011

## Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Agreement set out in Part 1 of the Schedule to this Order and in the Protocol set out in Part 2 of that Schedule have been made with the Government of the Federal Democratic Republic of Ethiopia;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax and taxes of a similar character imposed by the laws of the Federal Democratic Republic of Ethiopia and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that the arrangements should have effect.