

## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Schedule to this Order contains arrangements comprising an Exchange of Letters and an Arrangement (“the Arrangements”) amending the Arrangement between the United Kingdom and Anguilla for the exchange of information relating to tax matters (“the 2009 Arrangement”). The 2009 Arrangement was scheduled to the International Tax Enforcement (Anguilla) Order 2010 ([S.I. 2010/2677](#)). This Order gives effect to the Arrangements.

Article 2 makes a declaration that it is expedient that the Arrangements should have effect.

The Arrangements relate to the exchange of information in tax matters and add new Paragraphs 5A and 5B to the 2009 Arrangement to allow for the automatic and spontaneous exchange of information.

The Arrangements will enter into force on the date of the later of the notifications by each territory of the completion of its legislative procedures and take effect for information exchanged on or after that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been produced for this Order as it gives effect to a previously announced policy to enact a tax information exchange agreement.