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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

**The Double Taxation Relief and International  
Tax Enforcement (Japan) Order 2014**

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

2. It is declared that—
- (a) the arrangements specified in the Protocol set out in Part 1 of the Schedule to this Order and in the Exchange of Letters set out in Part 2 of that Schedule, which amend the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Japan) Order 2006<sup>(1)</sup>, have been made with the Government of Japan;
  - (b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax and income tax and taxes of a similar character imposed by the laws of Japan and for the purposes of assisting international tax enforcement; and
  - (c) it is expedient that those arrangements should have effect.

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<sup>(1)</sup> S.I. 2006/1924.