
DRAFT STATUTORY INSTRUMENTS

2015 No.

**The Double Taxation Relief and International
Tax Enforcement (Canada) Order 2015**

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—
- (a) the agreement specified in the Exchange of Letters set out in the Schedule to this Order (“the Agreement”), which supplements the provision for arbitration set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Canada) Order 1980(1) has been made with the Government of Canada;
 - (b) the Agreement has been made with a view to prescribing the manner in which arbitration shall be conducted; and
 - (c) it is expedient that the Agreement should have effect.