
DRAFT STATUTORY INSTRUMENTS

2020 No.

The Double Taxation Relief and International
Tax Enforcement (Gibraltar) Order 2020

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—
- (a) the arrangements specified in the Schedule have been made with the Government of Gibraltar—
 - (i) 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 the Government of Gibraltar, and
 - (ii) for the purpose of assisting international tax enforcement; and
 - (b) it is expedient that those arrangements should have effect.