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DRAFT STATUTORY INSTRUMENTS

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**2022 No.**

**The Double Taxation Relief and International  
Tax Enforcement (Luxembourg) Order 2022**

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

2. It is declared that—
- (a) the arrangements specified in the Convention and Protocol set out in the Schedule to this Order, have been made with the Grand Duchy of Luxembourg;
  - (b) those arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and taxes of a similar character imposed by the laws of the Grand Duchy of Luxembourg, and relate to international tax enforcement; and
  - (c) it is expedient that those arrangements should have effect.