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STATUTORY INSTRUMENTS

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**2005 No. 1458**

**The Tax Information Exchange Agreement  
(Taxes on Income) (Aruba) Order 2005**

**Declaration about exchange of information**

2.—(1) It is declared that the arrangements specified in the Convention set out in Part I of the Schedule to this Order, and the Exchange of Notes constituting an Agreement set out in Part II of that Schedule, have been made with the Government of the Kingdom of the Netherlands in respect of Aruba with a view to the exchange of information foreseeably relevant to the administration or enforcement of—

- (a) the domestic laws of the United Kingdom concerning income tax, capital gains tax or corporation tax; and
- (b) the laws of Aruba concerning taxes imposed by the law of the Aruba which are of a similar character to any of those taxes.

(2) It is further declared that it is expedient that the arrangements referred to in paragraph (1) should have effect.