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STATUTORY INSTRUMENTS

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**2007 No. 3469**

**The Double Taxation Relief and International Tax Enforcement  
(Taxes on Income and Capital) (Faroes) Order 2007**

**Double Taxation arrangements to have effect**

2. It is declared that—
- (a) the arrangements specified in the Agreement set out in Part 1 of the Schedule to this Order and in the Protocol set out in Part 2 of that Schedule have been made with the Government of the Faroes with a view to affording relief from double taxation in relation to income tax, corporation tax and capital gains tax and taxes of a similar character imposed by the laws of the Faroes;
  - (b) those arrangements include provisions with respect to the exchange of information foreseeably relevant to the administration, enforcement or recovery of the taxes, and debts relating to the taxes, covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes;
  - (c) those arrangements also include provisions with respect to the assistance in the collection of taxes; and
  - (d) it is expedient that those arrangements should have effect.