
STATUTORY INSTRUMENTS

2010 No. 237

**The Double Taxation Relief and International
Tax Enforcement (Luxembourg) Order 2010**

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Luxembourg) Order 2010.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) The arrangements specified in the Protocol set out in Schedule 1 to this Order and in the Exchange of Notes set out in Schedule 2, which vary the arrangements set out in the Convention between the United Kingdom of Great Britain and Northern Ireland and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital, have been made with the Grand Duchy of Luxembourg;
- (b) The arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax, petroleum revenue tax and taxes of a similar character imposed by the laws of Luxembourg and for the purpose of assisting international tax enforcement;
- (c) It is expedient that those arrangements should have effect.

Judith Simpson
Clerk of the Privy Council