
STATUTORY INSTRUMENTS

2010 No. 2972

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

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Georgia) 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 the Schedule to this Order, which vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Georgia) Order 2004⁽¹⁾, have been made with the Government of Georgia;
- (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 and taxes of a similar character imposed by the laws of Georgia and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

Judith Simpson
Clerk of the Privy Council