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STATUTORY INSTRUMENTS

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**2010 No. 2975**

**The Double Taxation Relief and International Tax Enforcement (Federal Republic of Germany) Order 2010**

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

2. It is declared that—
- (a) the arrangements specified in the Convention set out in Part 1 of the Schedule to this Order, the Protocol set out in Part 2 of that Schedule and the Joint Declaration set out in Part 3 of that Schedule have been made with the Federal Republic of Germany;
  - (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 the Federal Republic of Germany and for the purpose of assisting international tax enforcement; and
  - (c) it is expedient that the arrangements should have effect.