
STATUTORY INSTRUMENTS

2010 No. 2975

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

Citation

1. This Order may be cited as 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.

Judith Simpson
Clerk of the Privy Council