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STATUTORY INSTRUMENTS

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**2011 No. 2722**

The Double Taxation Relief and International  
Tax Enforcement (Armenia) Order 2011

**Double taxation and international tax enforcement 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 Republic of Armenia;
  - (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 Republic of Armenia and for the purposes of assisting international tax enforcement; and
  - (c) it is expedient that the arrangements should have effect.