
STATUTORY INSTRUMENTS

2012 No. 2933

The Bank Levy: International Tax Enforcement Arrangements (Federal Republic of Germany) Order 2012

International tax enforcement arrangements to have effect

2. It is declared that—
- (a) the international tax enforcement arrangements specified in Article 9 of the Convention set out in Part 1 of the Schedule to the Double Taxation Relief (Bank Levy) (Federal Republic of Germany) Order 2012⁽¹⁾ and paragraph 2 of the Protocol set out in Part 2 of that Schedule have been made in relation to the Federal Republic of Germany;
 - (b) the international tax enforcement arrangements have been made in association with double taxation arrangements specified in that Order; and
 - (c) it is expedient that those international tax enforcement arrangements should have effect.

⁽¹⁾ S.I. 2012/432.