
STATUTORY INSTRUMENTS

2014 No. 3274

**The Double Taxation Relief and International
Tax Enforcement (Canada) Order 2014**

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 Part 1 of the Schedule to this Order and in the Interpretative Protocol set out in Part 2 of that Schedule, which further vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) Order 1980(1), have been made with the Government of Canada.
 - (b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and petroleum revenue tax and taxes of a similar character imposed by the laws of Canada and for the purposes of assisting international tax enforcement; and
 - (c) it is expedient that those arrangements should have effect.

(1) [S.I. 1980/709](#); the arrangements scheduled to that Order were amended by the arrangements set out in the Schedules to [S.I. 1980/1528](#), [S.I. 1985/1996](#), and [S.I. 2003/2619](#).