
EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to this Order contains an Agreement and a Protocol (“the Arrangements”) between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Tajikistan dealing with the avoidance of double taxation and the prevention of fiscal evasion. This Order brings the Arrangements into effect.

The Arrangements aim to eliminate the double taxation of income and gains arising in one country and paid to residents of the other country. This is done by allocating the taxing rights that each country has under its domestic law over the same income and gains, and/or by providing relief from double taxation. There are also specific measures which combat discriminatory tax treatment and provide for assistance in international tax enforcement.

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the Arrangements.

The Arrangements will enter into force on the date of the later of the notifications by each country of the completion of its legislative procedures. They will take effect in each country as follows:

- (a) in the United Kingdom:
 - (i) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of the month next following the date on which the Arrangements enter into force;
 - (ii) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date on which the Arrangements enter into force; and
 - (iii) in respect of corporation tax, for any financial year beginning on or after 1st April next following the date on which the Arrangements enter into force.
- (b) in the Republic of Tajikistan:
 - (i) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of the month next following the date on which the Arrangements enter into force; and
 - (ii) in respect of other taxes on income and capital, for taxes chargeable for any tax year beginning on or after 1st January next following the date on which the Arrangements enter into force.

Until such time as the Arrangements enter into force there are no binding double taxation arrangements in place between the United Kingdom and the Republic of Tajikistan.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been produced for this Order as it gives effect to a previously announced policy to enact a double taxation agreement.