### STATUTORY INSTRUMENTS

## 2018 No. 778

# The Double Taxation Relief and International Tax Enforcement (Belarus) Order 2018

#### Citation

**1.** This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Belarus) Order 2018.

### Double taxation and international enforcement arrangements to have effect

- 2. It is declared that—
  - (a) The arrangements specified in the Convention set out in the Schedule to this Order have been made with the Government of the Republic of Belarus.
  - (b) The arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax and income tax and taxes of a similar character imposed by the laws of the Republic of Belarus and for the purposes of assisting international tax enforcement, and
  - (c) It is expedient that those arrangements should have effect.

Richard Tilbrook
Clerk of the Privy Council