
STATUTORY INSTRUMENTS

2020 No. 275

**The Double Taxation Relief and International
Tax Enforcement (Gibraltar) Order 2020**

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—
- (a) the arrangements specified in the Schedule have been made with the Government of Gibraltar—
 - (i) 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 Government of Gibraltar, and
 - (ii) for the purpose of assisting international tax enforcement; and
 - (b) it is expedient that those arrangements should have effect.