
STATUTORY INSTRUMENTS

2022 No. 1055

**The Double Taxation Relief and International
Tax Enforcement (Luxembourg) Order 2022**

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Luxembourg) Order 2022.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Convention and Protocol set out in the Schedule to this Order, have been made with the Grand Duchy of Luxembourg;
- (b) those arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and taxes of a similar character imposed by the laws of the Grand Duchy of Luxembourg, and relate to international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

Richard Tilbrook
Clerk of the Privy Council