

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends article 2(1) of the International Organisations (Tax Exemptions Designation) Order 2023 ([S.I. 2023/348](#)) (“the principal Order”).

Article 3 corrects an error in article 2(1) of the principal Order, which designates certain international organisations for the purposes of the provisions listed there. Article 3 ensures that all the international organisations specified in article 2(3) of the principal Order, including the Asian Infrastructure Investment Bank and Inter-American Investment Corporation, are designated for the purposes of the provisions listed in article 2(1) of the principal Order.

Article 4 makes a minor drafting amendment to article 2(2) of the principal Order.

A Tax Information and Impact Note has not been prepared in relation to these changes as they contain no substantive changes to tax policy.