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STATUTORY INSTRUMENTS

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**2023 No. 839**

**The Double Taxation Relief and International  
Tax Enforcement (Brazil) Order 2023**

**Citation**

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Brazil) Order 2023.

**Double taxation and international tax enforcement arrangements to have effect**

2. It is declared that—

- (a) the arrangements specified in the Agreement set out in Schedule 1, and the arrangements specified in the Convention and Protocol set out in Schedule 2, to this Order have been made with the Federative Republic of Brazil,
- (b) the arrangements set out in Schedule 1 have been made with a view to affording relief from double taxation in relation to corporation tax, income tax, and taxes of a similar character imposed by the law of the Federative Republic of Brazil,
- (c) the arrangements set out in Schedule 2 have been made with a view to affording relief from double taxation in relation to corporation tax, income tax, capital gains tax, and taxes of a similar character imposed by the laws of the Federative Republic of Brazil, and relate to international tax enforcement, and
- (d) it is expedient that both of those arrangements should have effect.

**Revocation and transitional provisions**

3.—(1) The Double Taxation Relief (Shipping and Air Transport Profits) (Brazil) Order 1968(1) is revoked.

(2) Anything done under arrangements given effect to by that Order is to be treated as done under the arrangements set out in Schedule 1 to this Order.

*Ceri King*  
Deputy Clerk of the Privy Council