
DRAFT STATUTORY INSTRUMENTS

2017 No.

The Double Taxation Relief and International
Tax Enforcement (Lesotho) Order 2017

Double taxation and international enforcement arrangements to have effect

2. It is declared that—
- (a) the arrangements specified in the Agreement set out in the Schedule to this Order have been made with the Government of the Kingdom of Lesotho;
 - (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 Kingdom of Lesotho and for the purposes of assisting international tax enforcement; and
 - (c) it is expedient that those arrangements should have effect.