
DRAFT STATUTORY INSTRUMENTS

2017 No.

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

Citation

1. This Order may be cited as 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.

Name
Clerk of the Privy Council