
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Double Taxation Relief (Base
Erosion and Profit Shifting) Order 2018

Citation

1. This Order may be cited as the Double Taxation Relief (Base Erosion and Profit Shifting) Order 2018.

Double taxation and international enforcement arrangements to have effect

2. It is declared that—

- (a) The arrangements specified in the Convention set out in the Schedule to this Order have been made;
- (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 territories outside of the United Kingdom; and
- (c) It is expedient that those arrangements should have effect.

Name
Clerk of the Privy Council