STATUTORY INSTRUMENTS

## 2011 No. 2724

## CAPITAL GAINS TAX CORPORATION TAX INCOME TAX

## The Double Taxation Relief and International Tax Enforcement (China) Order 2011

Made - - - - 16th November 2011

At the Court at Buckingham Palace, the 16th day of November 2011 Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(1) and section 173(7) of the Finance Act 2006(2) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

<sup>(1) 2010</sup> c. 8.

<sup>(2) 2006</sup> c. 25.