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STATUTORY INSTRUMENTS

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**2013 No. 3147**

**The Double Taxation Relief and International  
Tax Enforcement (India) Order 2013**

**Citation**

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (India) Order 2013.

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

2. It is declared that—

- (a) the arrangements specified in the Protocol set out in the Schedule to this Order, which amend the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (India) Order 1993(1), have been made with the Government of the Republic of India;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and petroleum revenue tax and taxes of a similar character imposed by the laws of the Republic of India and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

*Richard Tilbrook*  
Clerk of the Privy Council