### STATUTORY INSTRUMENTS

## 2018 No. 628

# The Double Taxation Relief and International Tax Enforcement (Uzbekistan) Order 2018

#### Citation

**1.** This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Uzbekistan) Order 2018.

#### 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 vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Uzbekistan) Order 1994(1) have been made with the Government of Uzbekistan;
  - (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 Uzbekistan and for the purposes of assisting international tax enforcement; and
  - (c) it is expedient that those arrangements should have effect.

*Ceri King* Deputy Clerk of the Privy Council