

2018 No. 628

CAPITAL GAINS TAX

CORPORATION TAX

INCOME TAX

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

Made - - - - *23rd May 2018*

At the Court at Buckingham Palace, the 23rd day of May 2018

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^(a) and section 173(7) of the Finance Act 2006^(b) and approved by resolution of that House.

Accordingly, Her Majesty, in exercising 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—

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^(c) have been made with the Government of Uzbekistan;

(a) 2010 c.8.
(b) 2006 c.25.
(c) S.I. 1994/770.

- (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

SCHEDULE

Article 2

PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS, SIGNED AT TASHKENT ON 15 OCTOBER 1993

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Uzbekistan;

Desiring to conclude a Protocol to amend the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, signed at Tashkent on 15 October 1993 (hereinafter referred to as “the Convention”);

Have agreed as follows:

ARTICLE I

The second paragraph of the preamble to the Convention shall be deleted and replaced by the following:

“Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and capital gains without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States);”.

ARTICLE II

Article 1 “Personal scope” of the Convention shall be deleted and replaced by the following:

“ARTICLE 1

Personal scope

- (1) This Convention shall apply to persons who are residents of one or both of the Contracting States.
- (2) For the purposes of this Convention, income or gains derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income or gains of a resident of a Contracting State but only to the extent that the income or gain is treated, for purposes of taxation by that State, as the income or gain of a resident of that State.
- (3) This Convention shall not affect the taxation, by a Contracting State, of its residents except with respect to the benefits granted under paragraph (3) of Article 7, paragraph (2) of Article 9, and Articles 19, 20, 22, 25, 26 and 28.”.

ARTICLE III

Paragraph (3) of Article 2 “Taxes covered” of the Convention shall be deleted and replaced by the following:

- “(3) The existing taxes to which the Convention shall apply are in particular:
- (a) in the case of Uzbekistan:
 - (i) the tax on profit of legal persons;
 - (ii) the tax on income of individuals; and
 - (iii) the property tax;
- (hereinafter referred to as “Uzbekistan tax”);

(b) in the case of the United Kingdom:

- (i) the income tax;
- (ii) the corporation tax; and
- (iii) the capital gains tax;

(hereinafter referred to as “United Kingdom tax”).”.

ARTICLE IV

Article 3 “General definitions” of the Convention shall be amended as follows:

1. Sub-paragraphs (a) and (b) of paragraph (1) shall be deleted and replaced by the following:

“(a) the term “Uzbekistan” means the Republic of Uzbekistan and when being used in the geographical sense, it means the territory of the Republic of Uzbekistan, including the territorial waters and the air space within which the Republic of Uzbekistan may exercise sovereign rights and jurisdiction, including rights to use the sub-soil and natural resources, under the laws of the Republic of Uzbekistan and in accordance with international law;

(b) the term "United Kingdom" means Great Britain and Northern Ireland but, when used in a geographical sense, means the territory and territorial sea of Great Britain and Northern Ireland and the areas beyond that territorial sea over which Great Britain and Northern Ireland exercise sovereign rights or jurisdiction in accordance with their domestic law and international law;”.

2. Sub-paragraph (i) of paragraph (1) shall be deleted and replaced by the following:

“(i) the term “competent authority” means:

- (i) in Uzbekistan, the Chairman of the State Tax Committee or his authorised representative;
- (ii) in the United Kingdom, the Commissioners for Her Majesty’s Revenue and Customs or their authorised representative;”

3. The following new sub-paragraphs shall be inserted immediately after sub-paragraph (i) of paragraph (1):

“(j) the term “enterprise” applies to the carrying on of any business;

(k) the term “business” includes the performance of professional services and of other activities of an independent character.”.

4. Paragraph (3) shall be deleted and replaced by the following:

“(3) As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which this Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.”.

ARTICLE V

Paragraph (3) of Article 4 “Resident” of the Convention shall be deleted and replaced by the following:

“(3) Where by reason of the provisions of paragraph (1) a person other than an individual is a resident of both Contracting States, then the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which that person shall be deemed to be a resident for the purposes of this Convention. In the absence of a mutual agreement by the competent authorities of the Contracting States, the person shall not be considered a resident of either Contracting State for the purposes of claiming any benefits provided by the Convention, except those provided by Articles 22, 25 and 26.”.

ARTICLE VI

Article 7 “Business profits” of the Convention shall be deleted and replaced by the following:

“ARTICLE 7

Business profits

(1) Profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits that are attributable to the permanent establishment in accordance with the provisions of paragraph (2) may be taxed in that other State.

(2) For the purposes of this Article and Article 22, the profits that are attributable in each Contracting State to the permanent establishment referred to in paragraph (1) are the profits it might be expected to make, in particular in its dealings with other parts of the enterprise, if it were a separate and independent enterprise engaged in the same or similar activities under the same or similar conditions, taking into account the functions performed, assets used and risks assumed by the enterprise through the permanent establishment and through the other parts of the enterprise.

(3) Where, in accordance with paragraph (2), a Contracting State adjusts the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting States and taxes accordingly profits of the enterprise that have been charged to tax in the other State, the other State shall, to the extent necessary to eliminate double taxation on these profits, make an appropriate adjustment to the amount of the tax charged on those profits. In determining such adjustment, the competent authorities of the Contracting States shall if necessary consult each other.

(4) Where profits include items of income or capital gains which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.”.

ARTICLE VII

Paragraph (2) of Article 10 “Dividends” of the Convention shall be deleted and replaced by the following:

“(2) However, dividends paid by a company which is a resident of a Contracting State may also be taxed in that State according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:

- (a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company which controls, directly or indirectly, at least 10 per cent of the voting power in the company paying the dividends (other than where the dividends are paid by an investment vehicle as mentioned in subparagraph (b));
- (b) 15 per cent of the gross amount of the dividends where those dividends are paid out of income (including gains) derived directly or indirectly from immovable property within the meaning of Article 6 by an investment vehicle which distributes most of this income annually and whose income from such immovable property is exempted from tax;
- (c) 10 per cent of the gross amount of the dividends in all other cases.”.

ARTICLE VIII

Paragraph (3) of Article 15 “Dependent personal services” of the Convention shall be deleted and replaced by the following:

“(3) Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship, aircraft, road vehicle or railway operated in international traffic (other than aboard a ship, aircraft, road vehicle or railway operated solely within the other Contracting State) shall be taxable only in that State.”.

ARTICLE IX

Paragraph (3) of Article 21 “Other income” of the Convention shall be deleted.

ARTICLE X

Paragraphs (1) and (2) of Article 22 “Elimination of Double Taxation” of the Convention shall be deleted and replaced by the following:

“(1) If a resident of Uzbekistan receives income, that in accordance with the provisions of this Convention is subjected to tax in the United Kingdom, the tax paid in the United Kingdom is to be deducted from the tax collected from such person in connection with such income in Uzbekistan. Such deduction, however, cannot exceed the amount of Uzbekistan tax on such income, calculated in accordance with its legislation and regulations on taxation.

(2) Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom or, as the case may be, regarding the exemption from United Kingdom tax of a dividend arising in a territory outside the United Kingdom or of the profits of a permanent establishment situated in a territory outside the United Kingdom (which shall not affect the general principle hereof):

- (a) Uzbekistan tax payable under the laws of Uzbekistan and in accordance with this Convention, whether directly or by deduction, on profits, income or chargeable gains from sources within Uzbekistan (excluding in the case of a dividend tax payable in respect of the profits out of which the dividend is paid) shall be allowed as a credit against any United Kingdom tax computed by reference to the same profits, income or chargeable gains by reference to which the Uzbekistan tax is computed;
- (b) a dividend which is paid by a company which is a resident of Uzbekistan to a company which is a resident of the United Kingdom shall be exempted from United Kingdom tax when the exemption is applicable and the conditions for exemption under the law of the United Kingdom are met;
- (c) the profits of a permanent establishment in Uzbekistan of a company which is a resident of the United Kingdom shall be exempted from United Kingdom tax when the exemption is applicable and the conditions for exemption under the law of the United Kingdom are met;
- (d) in the case of a dividend not exempted from tax under sub-paragraph (b) above which is paid by a company which is a resident of Uzbekistan to a company which is a resident of the United Kingdom and which controls directly or indirectly at least 10 per cent of the voting power in the company paying the dividend, the credit mentioned in sub-paragraph (a) above shall also take into account the Uzbekistan tax payable by the company in respect of its profits out of which such dividend is paid.”.

ARTICLE XI

1. Paragraph (2) of Article 23 “Limitation of relief” of the Convention shall be deleted and replaced by the following:

“(2) Notwithstanding the other provisions of this Convention, a benefit under this Convention shall not be granted in respect of an item of income or capital gains if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Convention.”.

2. The following new paragraph (3) shall be added to Article 23 “Limitation of relief” of the Convention:

“(3) Where a benefit under this Convention is denied to a person under paragraph (2), the competent authority of the Contracting State that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or capital, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph (2). The competent authority of the Contracting State to which the request has been made will consult with the competent authority of the other State before rejecting a request made under this paragraph by a resident of that other State.”.

ARTICLE XII

Article 24 “Partnerships” of the Convention shall be deleted.

ARTICLE XIII

Article 26 “Mutual agreement procedure” of the Convention shall be amended as follows:

1. Paragraph (1) shall be deleted and replaced by the following:

“(1) Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of either Contracting State. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.”.

2. The following new sentence shall be added to paragraph (2):

“Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.”.

3. The following new sentence shall be added to paragraph (3):

“They may also consult together for the elimination of double taxation in cases not provided for in the Convention.”.

4. The following new paragraphs shall be inserted immediately following paragraph (4):

“(5) Where,

- (a) under paragraph (1), a person has presented a case to the competent authority of a Contracting State on the basis that the actions of one or both of the Contracting States have resulted for that person in taxation not in accordance with the provisions of this Convention, and
- (b) the competent authorities are unable to reach an agreement to resolve that case pursuant to paragraph (2) within two years from the presentation of the case to the competent authority of the other Contracting State,

any unresolved issues arising from the case shall be submitted to arbitration if the person so requests. These unresolved issues shall not, however, be submitted to arbitration if a decision on these issues has already been rendered by a court or administrative tribunal of either State. Unless a person directly affected by the case does not accept the mutual agreement that implements the arbitration decision, that decision shall be binding on both Contracting States and shall be implemented notwithstanding any time limits in the domestic laws of these States. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this paragraph.

(6) The provisions of paragraph (5) shall not apply to cases falling within paragraph (3) of Article 4.”.

ARTICLE XIV

Article 27 “Exchange of information” of the Convention shall be deleted and replaced by the following:

“(1) The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

(2) Any information received under paragraph (1) by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to, the taxes referred to in paragraph (1), or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

(3) In no case shall the provisions of paragraphs (1) and (2) be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.

(4) If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph (3) but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

(5) In no case shall the provisions of paragraph (3) be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”.

ARTICLE XV

The following new Article 27A shall be inserted immediately after Article 27 of the Convention:

“ARTICLE 27A

Assistance in the collection of taxes

- (1) The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Articles 1 and 2. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.
- (2) The term “revenue claim” as used in this Article means an amount owed in respect of taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to this Convention or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.
- (3) When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other State.
- (4) When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.
- (5) Notwithstanding the provisions of paragraphs (3) and (4), a revenue claim accepted by a Contracting State for purposes of paragraph (3) or (4) shall not, in that State, be subject to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph (3) or (4) shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State.
- (6) Proceedings with respect to the existence, validity or the amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.
- (7) Where, at any time after a request has been made by a Contracting State under paragraph (3) or (4) and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be:

- (a) in the case of a request under paragraph (3), a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, or
- (b) in the case of a request under paragraph (4), a revenue claim of the first-mentioned State in respect of which that State may, under its laws, take measures of conservancy with a view to ensure its collection

the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.

(8) In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to carry out measures which would be contrary to public policy;
- (c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;
- (d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State;
- (e) to provide assistance if that State considers that the taxes with respect to which assistance is requested are imposed contrary to generally accepted taxation principles.”.

ARTICLE XVI

1. Each of the Contracting States shall notify the other, through diplomatic channels, of the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and shall thereupon have effect:

- (a) in Uzbekistan:
 - (i) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of the second month next following the date on which this Protocol enters into force;
 - (ii) in respect of other taxes, from 1st January next following the date on which this Protocol enters into force; and
- (b) in the United Kingdom:

- (i) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of the second month next following the date on which this Protocol enters into force;
- (ii) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date on which this Protocol enters into force;
- (iii) in respect of corporation tax, for any financial year beginning on or after 1st April next following the date on which this Protocol enters into force.

2. Notwithstanding the provisions of paragraph 1, the provisions of Articles XIII, XIV and XV of this Protocol shall have effect from the date of entry into force of this Protocol, without regard to the taxable period to which the matter relates.

ARTICLE XVII

The second paragraph of the final clauses to the Convention shall be deleted and replaced by the following:

“Done at Tashkent this 15th day of October 1993 in the English language.”.

The modified final clauses to the Convention shall read as follows:

“In witness whereof the undersigned, duly authorised thereto have signed this Convention.

Done at Tashkent this 15th day of October 1993 in the English language.”.

ARTICLE XVIII

This Protocol shall form an integral part of this Convention and shall terminate on the date of the termination of the Convention.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol.

**For the Government of the United Kingdom
of Great Britain and Northern Ireland:**

**For the Government of the Republic of
Uzbekistan:**

Mel Stride

Sattarov Dilshod Nematovich

EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to the Order contains a Protocol (“the amending Protocol”) which amends a convention between the Governments of the United Kingdom of Great Britain and Northern Ireland and the Republic of Uzbekistan dealing with the avoidance of double taxation and the prevention of fiscal evasion (“the Convention”).

The Convention was scheduled to the Double Taxation Relief (Taxes on Income) (Uzbekistan) Order 1994 (S.I. 1994/770). The Order brings the amending Protocol into effect.

The Convention aims to eliminate the double taxation of income and gains arising in one country and paid to residents of the other country. This is done by allocating the taxing rights that each country has under its domestic law over the same income and gains, and/or by providing relief from double taxation. There are also specific measures which combat discriminatory tax treatment and provide for assistance in international tax enforcement. The amending Protocol continues that approach.

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the arrangements set out in the amending Protocol (“the Arrangements”). Amendments are made to the preamble to the Convention and the Articles of the Convention relating to personal scope, taxes covered, general definitions, resident, business profits, dividends, dependent personal services, other income, elimination of double taxation, limitation of relief, partnerships, mutual agreement procedure and exchange of information. An Article relating to assistance in the collection of taxes is added to the Convention.

The Arrangements will enter into force on the date of the later of the notifications by each country of the completion of its legislative procedures.

The Arrangements will take effect as follows:

- (a) in respect of the amendments made to Article 26 (Mutual agreement procedure) of the Convention by Article XIII of the amending Protocol, the amendments made to Article 27 (Exchange of information) of the Convention by Article XIV of the amending Protocol and Article 27A (Assistance in the collection of taxes) added to the Convention by Article XV of the amending Protocol, from the date of entry into force of the amending Protocol, without regard to the taxable period to which the matter relates,
- (b) in respect of taxes withheld at source, for amounts paid or credited on or after the first day of the second month next following the date on which the amending Protocol enters into force,
- (c) in Uzbekistan, in respect of the other taxes, from 1st January next following the date on which the amending Protocol enters into force,
- (d) in the United Kingdom, subject to paragraphs (a) and (b) above:
 - (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April next following the date on which the amending Protocol enters into force, and
 - (ii) in respect of corporation tax, for any financial year beginning on or after 1st April next following the date on which the amending Protocol enters into force.

The date of entry into force will, in due course, be published in the London, Edinburgh and Belfast Gazettes.

A Tax Information and Impact Note has not been produced for the Order as it gives effect to a double taxation agreement. Double taxation agreements impose no obligations on taxpayers, rather they seek to eliminate double taxation and fiscal evasion.

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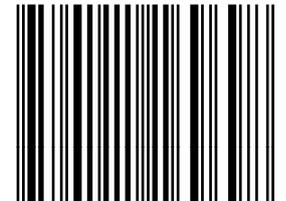
Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James,
Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£6.00

UK201805161010 05/2018 19585

<http://www.legislation.gov.uk/id/uksi/2018/628>

ISBN 978-0-11-116969-8



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