
DRAFT STATUTORY INSTRUMENTS

2010 No.

**The Double Taxation Relief and International Tax
Enforcement (Federal Republic of Germany) Order 2010**

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Convention set out in Part 1 of the Schedule to this Order, the Protocol set out in Part 2 of that Schedule and the Joint Declaration set out in Part 3 of that Schedule have been made with the Federal Republic of Germany;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax and taxes of a similar character imposed by the laws of the Federal Republic of Germany and for the purpose of assisting international tax enforcement; and
- (c) it is expedient that the arrangements should have effect.