
DRAFT STATUTORY INSTRUMENTS

2010 No.

**The Double Taxation Relief and International
Tax Enforcement (Hong Kong) Order 2010**

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Hong Kong) Order 2010.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Agreement set out in Part 1 of the Schedule to this Order and the Protocol set out in Part 2 of that Schedule have been made with the Government of the Hong Kong Special Administrative Region of the People's Republic of China;
- (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 Hong Kong Special Administrative Region and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

Name
Clerk of the Privy Council