
DRAFT STATUTORY INSTRUMENTS

2021 No. 0000

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX**

The Double Taxation Relief (Federal
Republic of Germany) Order 2021

Made - - - - - ***

THE DOUBLE TAXATION RELIEF (FEDERAL
REPUBLIC OF GERMANY) ORDER 2021

1. Citation
2. Double taxation arrangements to have effect
Signature

SCHEDULE —

Article 1 [Title]

Article 2 [Preamble]

Article 3 [Permanent establishment]

1. Paragraph 4A shall be inserted after paragraph 4 of Article...
2. Paragraph 8 shall be inserted after paragraph 7 of Article...

Article 4 [Dividends, Interest, Royalties, Other income]

Article 5 [Non-discrimination]

Article 6 [Mutual agreement procedure]

Article 7 [Prevention of treaty abuse]

Article 8 [Entry into force]

1. This Protocol shall be ratified; the instruments of ratification shall...
2. This Protocol shall enter into force on the day of...

Explanatory Note