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**TAXES**

**The International Mutual Administrative Assistance in Tax  
Matters Order 2007**

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**CORRECTION**

Page 1: the subject heading of this instrument should read, “TAXES”;

Page 1, article 2(a), line four: “...on 24 May 2007...” should read, “...on 24th May 2007...”; and

Page 2, the existing Explanatory Note should be deleted and replaced with the following text:

“This Order gives effect to the joint Council of Europe/Organisation for Economic Co-operation and Development (“OECD”) Convention on mutual administrative assistance in tax matters in relation to exchange of information, assistance in recovery of tax debts and the service of documents. The Convention was signed on behalf of the United Kingdom on 24th May 2007. The current Parties and signatories to the Convention are Azerbaijan, Belgium, Canada, Denmark, Finland, France, Iceland, Italy, the Netherlands, Norway, Poland, Sweden, Ukraine and the United States.

A full text of the Convention as signed on behalf of the United Kingdom, along with the terms of ratification of each of the Parties, has been published on the websites of the Council of Europe and the OECD and can be obtained at [www.coe.int](http://www.coe.int) and [www.oecd.org](http://www.oecd.org). The text of the Convention has also been deposited in the Libraries of both Houses of Parliament.

Article 28 of the Convention provides that the Convention will enter into force in respect of the United Kingdom on the first day of the month following the expiration of a period of 3 months following deposit of the United Kingdom’s instrument of ratification with the Council of Europe/OECD. The United Kingdom has not yet ratified the Convention and it is planned that the date of entry into force of the Convention in respect of the United Kingdom will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.”

*August 2007*

