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STATUTORY INSTRUMENTS

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**2010 No. 2974**

**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.

*Judith Simpson*  
Clerk of the Privy Council