STATUTORY INSTRUMENTS

2010 No. 2975

CAPITAL GAINS TAX CORPORATION TAX INCOME TAX

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

Made - - - 15th December 2010

At the Court at Buckingham Palace, the 15th day of December 2010 Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(1) and section 173(7) of the Finance Act 2006(2) and approved by a resolution of that House.

Accordingly Her Majesty, in the exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—