STATUTORY INSTRUMENTS

2011 No. 2725

The Double Taxation Relief and International Tax Enforcement (Ethiopia) Order 2011

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 in the Protocol set out in Part 2 of that Schedule have been made with the Government of the Federal Democratic Republic of Ethiopia;
- (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 Federal Democratic Republic of Ethiopia and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that the arrangements should have effect.