
STATUTORY INSTRUMENTS

2012 No. 3077

**The Double Taxation Relief and International
Tax Enforcement (Liechtenstein) Order 2012**

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—
- (a) the arrangements specified in the Convention set out in Part 1 of the Schedule to this Order and the Protocol in Part 2 of that Schedule have been made with the Principality of Liechtenstein;
 - (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 Principality of Liechtenstein and for the purpose of assisting international tax enforcement; and
 - (c) it is expedient that the arrangements should have effect.