STATUTORY INSTRUMENTS

2012 No. 3077

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

Citation

1. This Order may be cited as 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.

Richard Tilbrook Clerk of the Privy Council