
STATUTORY INSTRUMENTS

2014 No. 1359

**The International Tax Enforcement
(British Virgin Islands) Order 2014**

International tax enforcement arrangements to have effect

2. It is declared that—
- (a) the arrangements specified in the Exchange of Letters set out in Part 1 of the Schedule to this Order and in the Arrangement set out in Part 2 of that Schedule, which amend the arrangements set out in Parts 1 and 2 of the Schedule to the Double Taxation Relief and International Tax Enforcement (Virgin Islands) Order 2009⁽¹⁾ have been made with the Government of the British Virgin Islands;
 - (b) the arrangements have been made with a view to the exchange of information foreseeably relevant to the administration or enforcement or recovery of the taxes, and debts relating to the taxes, covered by the Arrangement; and
 - (c) it is expedient that those arrangements should have effect.

⁽¹⁾ S.I. 2009/3013.