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STATUTORY INSTRUMENTS

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**2014 No. 1874**

**The Double Taxation Relief (Federal  
Republic of Germany) Order 2014**

**Citation**

1. This Order may be cited as the Double Taxation Relief (Federal Republic of Germany) Order 2014.

**Double taxation arrangements to have effect**

2. It is declared that—

- (a) the arrangements specified in the Protocol set out in the Schedule to this Order, which amend the arrangements set out in the Schedule to the Double Taxation Relief and International Tax Enforcement (Federal Republic of Germany) Order 2010<sup>(1)</sup>, have been made with the Federal Republic of Germany;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and taxes of a similar character imposed by the laws of the Federal Republic of Germany; and
- (c) it is expedient that those arrangements should have effect.

*Richard Tilbrook*  
Clerk of the Privy Council