STATUTORY INSTRUMENTS

2018 No. 376

CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Lesotho) Order 2018

Made - - - - 14th March 2018

At the Court at Buckingham Palace, the 14th day of March 2018

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**1**) and section 173(7) of the Finance Act 2006 (**2**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercising the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Lesotho) Order 2018.

Double taxation and international enforcement arrangements to have effect

2. It is declared that—

(a) the arrangements specified in the Agreement set out in the Schedule to this Order have been made with the Government of the Kingdom of Lesotho;

(b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax and income tax and taxes of a similar

(**1**) 2010.c. 8
(**2**) 2006.c. 25

character imposed by the laws of the Kingdom of Lesotho and for the purposes of assisting international tax enforcement; and

(c) it is expedient that those arrangements should have effect.

Richard Tilbrook
Clerk of the Privy Council