Draft Order in Council laid before the House of Commons under section 173(7) of the Finance Act 2006, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2014 No. 0000

CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
INHERITANCE TAX
VALUE ADDED TAX

The International Tax Enforcement (Anguilla) Order 2014

Made - - - - ******

At the Court at Buckingham Palace, the *** day of ***** 2014

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 173(7) of the Finance Act 2006(**1**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by 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 International Tax Enforcement (Anguilla) 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

(**1**) 2006 c. 25.

arrangements set out in Parts 1 and 2 of the Schedule to the International Tax Enforcement (Anguilla) Order 2010(**2**), have been made with the Government of Anguilla;

(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 covered by the arrangements; and

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

name
Clerk of the Privy Council

(**2**) S.I .2010/2677.

SCHEDULE Article 2

PART 1

EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM AND THE GOVERNMENT OF ANGUILLA CONCERNING THE 2009 ARRANGEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF ANGUILLA FOR THE EXCHANGE OF INFORMATION RELATING TO TAXES

London, 13th December 2013

Sir,

Having regard to the wish of our governments to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes and respecting the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland and Anguilla, I have the honour to propose to you an Arrangement amending the 2009 Arrangement between the United Kingdom and Anguilla for the exchange of information relating to tax matters in the Appendix to this letter and that this Arrangement shall have effect in accordance with paragraph 2 thereof.

I have the honour to propose that, if the above is acceptable to the Government of Anguilla, this letter together with its Appendix and your confirmation shall together constitute our mutual acceptance and making of the Arrangement between the United Kingdom of Great Britain and Northern Ireland and Anguilla.

Please accept, Sir, the assurance of my highest consideration.

For the Government of the United Kingdom of Great Britain and Northern Ireland

David Gauke MP