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

TAXES

The International Tax Enforcement (Gibraltar) 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 (Gibraltar) 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 Agreement set out in Part 2 of that Schedule, which amend the arrangements set out in Parts 1 and 2 of the Schedule to the International Tax Enforcement (Gibraltar) Order 2010(**2**), have been made with the Government of Gibraltar;

(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.

(**1**) 2006 c. 25.
(**2**) S.I .2010/2680.

name
Clerk of the Privy Council

SCHEDULE Article 2

PART 1

EXCHANGE OF LETTERS BETWEEN T GIBRALTAR CONCERNING THE 2009 A TWO GOVERNMENTS FOR THE EXC RELATING TO T

Sir,

Having regard to the wish of our governments to enhanc governing the exchange of information relating to taxes relationship between the United Kingdom of Great Brita have the honour to propose to you an Agreement amendi United Kingdom and Gibraltar for the exchange of infor to this letter and that this Agreement shall have effect in

I have the honour to propose that, if the above is accepta letter together with its Appendix and your confirmation acceptance and making of the Agreement between the U Northern Ireland and Gibraltar.

Please accept, Sir, the assurance of my highest considera