Draft Order in Council laid before the House of Commons under section 5(2) of the Taxation (International and Other Provisions) Act 2010 and section 173(7) of the Finance Act 2006, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2014 No.

CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Tajikistan) Order 2014

Made - - - - *[day] [Month] [2014]*

At the Court at Buckingham Palace, the [date] day of [Month] [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 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 exercise of 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 (Tajikistan) Order 2014.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

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

(a) the arrangements specified in the Agreement and Protocol set out in the Schedule to this Order have been made with the Government of the Republic of Tajikistan;

(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 character imposed by the laws of the Republic of Tajikistan and for the purposes of assisting international tax enforcement; and

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

Name
Clerk of the Privy Council

SCHEDULE Article 2

PART 1

AGREEMENT BETWEEN THE UNITED K
AND NORTHERN IRELAND AND THE RE
THE AVOIDANCE OF DOUBLE TAXATIO
FISCAL EVASION WITH RESPECT TO T
CAPITAL

The United Kingdom of Great Britain and Northern Irela

Desiring to conclude an Agreement for the avoidance
fiscal evasion with respect to taxes on income and on ca

Have agreed as follows:

ARTICLE 1

Persons Cover

This Agreement shall apply to persons who are residents

ARTICLE 2

Taxes Covere

1. This Agreement shall apply to taxes on income
Contracting State or of its political or administrative terr

i) the income tax;

ii) the corporation tax; and

iii) the capital gains tax;

(hereinafter referred to as "United Kingdom tax

4. The Agreement shall apply also to any identical imposed after the date of signature of the Agreement in a taxes. The competent authorities of the Contracting Stat substantial changes that have been made in their taxation

ARTICLE 3

General Definit

1. For the purposes of this Agreement, unless the c

a) the term "Tajikistan" means the Republic geographical sense, includes its territory, them over which the Republic of Tajikista jurisdiction, including the rights on explo accordance with international law and wh apply;

b) the term "United Kingdom" means Great any area outside the territorial sea of the U concerning the Continental Shelf and in a area within which the rights of the United

(i) in Tajikistan, the Ministry of Finan

(ii) in the United Kingdom, the Comm
Customs or their authorised represe

j) the term "national" means:

(i) in relation to Tajikistan, any indivi
Tajikistan; and any legal person, pa
as such from the laws in force in T

(ii) in relation to the United Kingdom,
not possessing the citizenship of an
territory, provided he has the right
legal person, partnership or associa
laws in force in the United Kingdo

k) the term "business" includes the performa
activities of an independent character;

l) the term "pension scheme" means any sc

i) is generally exempt from income ta

(ii) operates to administer or provide p
income for the benefit of one or m

2. As regards the application of the Agreement at a
not defined therein shall, unless the context otherwise re
time under the law of that State for the purposes of the ta