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

DRAFT STATUTORY INSTRUMENTS

2013 No.

CORPORATION TAX

The Double Taxation Relief (China) Order 2013

Made - - - - ***

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

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 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, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief (China) Order 2013.

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 (China) Order 2011(**2**), have been made with the Government of the People's Republic of China;

(b) the arrangements have been made with a view to affording relief from double taxation in relation to corporation tax and taxes of a similar character imposed by the laws of the People's Republic of China; and

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

(**1**) 2010 c. 8.
(**2**) S.I. 2011/2724.

Name
Clerk of the Privy Council