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

DRAFT STATUTORY INSTRUMENTS

2007 No.

TAXES

The International Mutual Administrative Assistance in Tax Matters Order 2007

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 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 Mutual Administrative Assistance in Tax Matters Order 2007.

Mutual administrative assistance arrangements to have effect

2. It is declared that—

(a) arrangements relating to international tax enforcement that fall within the joint Council of Europe/Organisation for Economic Co-operation and Development Convention on Mutual Administrative Assistance in Tax Matters, signed on behalf of the United Kingdom on 24th May 2007, have been made in relation to the other signatory territories, and

(b) it is expedient that those arrangements have effect.

(**1**) 2006 c.25