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DRAFT STATUTORY INSTRUMENTS

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**2010 No.**

**The International Tax Enforcement (Gibraltar) Order 2010**

**Citation**

1. This Order may be cited as the International Tax Enforcement (Gibraltar) Order 2010.

**Tax information exchange 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 have been made with the Government of Gibraltar with a view to the exchange of information foreseeably relevant to the administration or enforcement or recovery of taxes, and debts relating to the taxes, covered by the agreement; and
  - (b) it is expedient that those arrangements should have effect.

*Name*  
Clerk of the Privy Council