STATUTORY INSTRUMENTS

2003 No. 3199

The Double Taxation Relief (Taxes on Income) (Australia) Order 2003

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Australia) Order 2003.

- 2. It is hereby declared—
 - (a) that the arrangements specified in the Convention set out in Part I of the Schedule to this Order and in the Exchange of Notes constituting an Agreement set out in Part II of that Schedule have been made with the Government of Australia with a view to affording relief from double taxation in relation to income tax, corporation tax or capital gains tax and taxes of a similar character imposed by the laws of Australia;
 - (b) that those arrangements include provisions with respect to the exchange of information forseeably relevant to the administration or enforcement of the domestic laws of the United Kingdom and the laws of Australia concerning taxes covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes; and
 - (c) that it is expedient that those arrangements should have effect.

A. K. Galloway Clerk of the Privy Council