*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(**a**) 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.

Clerk of the Privy Council

(**a**) 2006 c.25

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order gives effect to the joint Council of Europe/Organisation for Economic Co-operation and Development ("OECD") Convention on mutual administrative assistance in tax matters in relation to exchange of information, assistance in recovery of tax debts and the service of documents. The Convention was signed on behalf of the United Kingdom on 24th May 2007. The current Parties and signatories to the Convention are Azerbaijan, Belgium, Canada, Denmark, Finland, France, Iceland, Italy, the Netherlands, Norway, Poland, Sweden, Ukraine and the United States.

A full text of the Convention as signed on behalf of the United Kingdom, along with the terms of ratification of each of the Parties, has been published on the websites of the Council of Europe and the OECD and can be obtained at www.coe.int and www.oecd.org. The text of the Convention has also been deposited in the Libraries of both Houses of Parliament.

Article 28 of the Convention provides that the Convention will enter into force in respect of the United Kingdom on the first day of the month following the expiration of a period of 3 months following deposit of the United Kingdom's instrument of ratification with the Council of Europe/OECD. The United Kingdom has not yet ratified the Convention and it is planned that the date of entry into force of the Convention in respect of the United Kingdom will, in due course, be published in the *London, Edinburgh* and *Belfast Gazettes*.

£3.00

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E0883 6/2007 170883T 19585

