

2007 No. 2126

RECOVERY OF TAXES

**The International Mutual Administrative Assistance in Tax
Matters Order 2007**

Made - - - - *25th July 2007*

At the Court at Buckingham Palace, the 25th day of July 2007

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 24 May 2007, have been made in relation to the other signatory territories, and
- (b) it is expedient that those arrangements have effect.

Judith Simpson
Clerk of the Privy Council

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 24 May 2007.

A full text of the Convention as signed on behalf of the United Kingdom 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 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 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

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s
Stationery Office and Queen’s Printer of Acts of Parliament.

E1175 8/2007 171175T 19585