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STATUTORY INSTRUMENTS

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**2013 No. 3153**

**TAXES**

**The International Tax Enforcement  
(Marshall Islands) Order 2013**

*Made - - - - 11th December 2013*

A draft of this Order was laid before the House of Commons in accordance with section 173(7) of the Finance Act 2006<sup>(1)</sup> 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 Tax Enforcement (Marshall Islands) Order 2013.

**Tax information exchange agreement to have effect**

2. It is declared that—
  - (a) the agreement set out in the Schedule to this Order has been made with the Government of the Republic of the Marshall Islands with a view to the exchange of information foreseeably relevant to the administration or enforcement or recovery of the taxes, and debts relating to the taxes, covered by the agreement; and
  - (b) it is expedient that the agreement should have effect.

*Richard Tilbrook*  
Clerk of the Privy Council

SCHEDULE

Article 2

**AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF THE MARSHALL ISLANDS FOR THE EXCHANGE OF INFORMATION IN TAX MATTERS**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of the Marshall Islands, desiring to exchange information with respect to taxes have agreed as follows:

**ARTICLE 1**

**Object and Scope of the Agreement**

The competent authorities of the Contracting Parties shall exchange information that is foreseeably relevant to the administration and enforcement of the laws of the Contracting Parties concerning taxes covered by the Agreement, which include information that is foreseeably relevant to the determination, assessment, such taxes, the recovery and enforcement of tax claims, and the collection of such taxes. Information shall be exchanged in accordance with the Agreement and shall be treated as confidential in the manner provided in the Agreement. Information shall be secured to persons by the laws or administrative practice of the Contracting Parties to the extent that they do not unduly prevent or delay the exchange of information.

**ARTICLE 2**

**Jurisdiction**

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**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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he has the right of abode in the United Kingdom; or  
an association or other entity deriving its status from the United Kingdom; and

- ii) in relation to the Republic of the Marshall Islands, a natural person, legal person, partnership, association or other entity established in the Republic of the Marshall Islands;
- q) the term “criminal tax matters” means tax matters which are liable to prosecution under the criminal laws of the United Kingdom;
- r) the term “criminal laws” means all criminal law provisions, whether or not contained in the tax laws, which are liable to prosecution under the criminal laws of the United Kingdom.

2. As regards the application of this Agreement at a time when the law is not defined therein shall, unless the context otherwise requires, the meaning under the law of that Party, any meaning under the law of the other Party prevailing over a meaning given to the term under other laws.

## ARTICLE 5

### Exchange of Information

1. The competent authority of the requested Party shall, for the purposes referred to in Article 1, provide information to the requesting Party if such conduct occurred in the territory of the requested Party, whether the conduct being investigated would constitute a criminal offence in the requesting Party if such conduct occurred in the territory of the requested Party.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, it shall, to the extent possible, provide the requesting Party with the information available to it.

## Agreement to demonstrate the foreseeable relevance of t

- a) the identity of the person under examination or i
- b) a statement of the information sought including  
applicant Party wishes to receive the information
- c) the tax purpose for which the information is sou
- d) grounds for believing that the information requere  
the possession or control of a person within the
- e) to the extent known, the name and address of an  
the requested information;
- f) a statement that the request is in conformity with  
the applicant Party, that if the requested informa  
applicant Party then the competent authority of t  
obtain the information under the laws of the app  
administrative practice and that it is in conformi
- g) a statement that the applicant Party has pursued  
obtain the information, except those that would

6. The competent authority of the requested Party shall promptly as possible to the applicant Party. To ensure a of the requested Party shall:

- a) Confirm receipt of a request in writing to the co  
and shall notify the competent authority of the a

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **ARTICLE 9**

### **Costs**

Incidence of costs incurred in providing assistance shall

## **ARTICLE 10**

### **Implementation Le**

The Contracting Parties shall enact any legislation necessary to give effect to the terms of the Agreement.

## **ARTICLE 11**

### **Mutual Agreement P**

1. Where difficulties or doubts arise between the Contracting Parties in the implementation or interpretation of the Agreement, the Contracting Parties shall resolve the matter by mutual agreement.

2. In addition to the agreements referred to in paragraph 1, the Contracting Parties may mutually agree on the procedure for resolving such difficulties or doubts.

3. The competent authorities of the Contracting Parties may meet directly for purposes of reaching agreement under this Article.

4. The Contracting Parties may also agree on other procedures for resolving such difficulties or doubts.

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## EXPLANATORY NOTE

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

The Schedule to this Order contains an agreement (“the Agreement”) dealing with the exchange of information for tax purposes between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of the Marshall Islands. This Order brings the Agreement into effect.

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the Agreement.

The Agreement provides for the exchange of information foreseeably relevant to the administration or enforcement of the taxes covered by the Agreement by the revenue authorities of the two countries. Information will be exchanged in accordance with the provisions of the Agreement.

The Agreement will enter into force on the date of the later of the notifications by each country of the completion of its legislative procedures. It will take effect as follows:

- (a) in respect of requests relating to criminal tax matters, on the date of entry into force; and
- (b) for all other matters covered in Article 1 on that date, but only in respect of taxable periods beginning on or after that date, or where there is no taxable period, all charges to tax arising on or after that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been prepared for this Order as a negligible impact on the private or voluntary sectors is foreseen.