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STATUTORY INSTRUMENTS

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**2014 No. 1356**

**TAXES**

**The International Tax Enforcement (Gibraltar) Order 2014**

*Made* - - - - *27th May 2014*

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 (Gibraltar) Order 2014.

**International tax enforcement 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, which amend the arrangements set out in Parts 1 and 2 of the Schedule to the International Tax Enforcement (Gibraltar) Order 2010<sup>(2)</sup>, have been made with the Government of Gibraltar;
  - (b) the arrangements have been made with a view to the exchange of information foreseeably relevant to the administration or enforcement or recovery of the taxes covered by the arrangements; and
  - (c) it is expedient that those arrangements should have effect.

*Ceri King*  
Deputy Clerk of the Privy Council

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(1) 2006 c. 25.  
(2) S.I. 2010/2680.

SCHEDULE

Article 2

PART 1

**EXCHANGE OF LETTERS BETWEEN THE  
GOVERNMENT OF GIBRALTAR CONCERNING THE 2009 AGREEMENT  
BETWEEN THE GOVERNMENTS OF THE UNITED KINGDOM OF GREAT  
BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF  
GIBRALTAR FOR THE EXCHANGE OF INFORMATION RELATING TO TAXES**

Sir,

Having regard to the wish of our governments to enhance the relationship between the United Kingdom of Great Britain and Northern Ireland and Gibraltar, I have the honour to propose to you an Agreement amending the 2009 Agreement between the United Kingdom and Gibraltar for the exchange of information relating to taxes. I refer to this letter and that this Agreement shall have effect in accordance with the terms of the Agreement.

I have the honour to propose that, if the above is acceptable to you, you should sign this letter together with its Appendix and your confirmation of the Agreement, and that you should accept and make of the Agreement between the United Kingdom of Great Britain and Northern Ireland and Gibraltar.

Please accept, Sir, the assurance of my highest consideration.

## Reply from the Government of Gibraltar

Sir,

I have the honour to acknowledge receipt of your letter of 12 October 2014. The contents of your letter are set out in the Appendix to this letter and follows:

“Having regard to the wish of our governments to enhance the relationship between the United Kingdom of Great Britain and Northern Ireland and Gibraltar, I have the honour to propose to you an Agreement amending the Agreement between the United Kingdom and Gibraltar for the exchange of information. I refer to this letter and that this Agreement shall have effect in accordance with the provisions of the Agreement.”

I have the honour to propose that, if the above is acceptable to you, you should return your letter together with its Appendix and your confirmation of the Agreement, your acceptance and making of the Agreement between the United Kingdom and Gibraltar, Northern Ireland and Gibraltar.

Please accept, Sir, the assurance of my highest consideration.

I am able to confirm that the contents of your letter dated 12 October 2014 are those of the Government of Gibraltar, and therefore that this letter to you is on behalf of the Government of Gibraltar.

PART 2

**AGREEMENT BETWEEN THE UNITED  
AMENDING THE 2009 AGREEMENT BETWEEN  
AND GIBRALTAR FOR THE EXCHANGE  
TO TAXES**

The United Kingdom and Gibraltar (“the Parties”) desire the Parties for the exchange of information relating to tax matters agreed as follows:

1. The following shall be added after Article 5 (Exchange of Information)

**“ARTICLE 5**

**AUTOMATIC EXCHANGE OF INFORMATION**

1. The competent authorities of the Parties may authorise each other for the purposes referred to in Paragraph 1 (Object and Scope) shall determine the items of information to be exchanged and the procedures to be used to exchange such items of information.

2. The competent authorities of the Parties may make arrangements to be used for the purposes of this Article.

**ARTICLE 5**

**SPONTANEOUS EXCHANGE OF INFORMATION**

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## EXPLANATORY NOTE

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

The Schedule to this Order contains arrangements comprising an Exchange of Letters and an Agreement (“the Arrangements”) amending the Agreement between the United Kingdom and Gibraltar for the exchange of information relating to tax matters (“the 2009 Agreement”). The 2009 Agreement was scheduled to the International Tax Enforcement (Gibraltar) Order 2010 ([S.I. 2010/2680](#)). This Order gives effect to the Arrangements.

Article 2 makes a declaration that it is expedient that the Arrangements should have effect.

The Arrangements relate to the exchange of information in tax matters and adds new Articles 5A and 5B to the 2009 Agreement to allow for the automatic and spontaneous exchange of information.

The Arrangements will enter into force on the date of the later of the notifications by each territory of the completion of its legislative procedures and take effect for information exchanged 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 produced for this Order as it gives effect to a previously announced policy to enact a tax information exchange agreement.