
STATUTORY INSTRUMENTS

2014 No. 1357

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
INHERITANCE TAX
VALUE ADDED TAX**

The International Tax Enforcement (Anguilla) 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⁽¹⁾ 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 (Anguilla) 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 Arrangement 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 (Anguilla) Order 2010⁽²⁾, have been made with the Government of Anguilla;
 - (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.

(1) 2006 c. 25.

(2) S.I. 2010/2677.

Status: This is the original version (as it was originally made).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

Ceri King
Deputy Clerk of the Privy Council

SCHEDULE

Article 2

PART 1

**EXCHANGE OF LETTERS BETWEEN
UNITED KINGDOM AND THE GOVERNMENT OF
CONCERNING THE 2009 ARRANGEMENT
KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND
GOVERNMENT OF ANGUILLA 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 the Government of Anguilla, I have the honour to propose to you an Arrangement between the United Kingdom and Anguilla for the exchange of information relating to taxes. The Arrangement is set out in the Appendix to this letter and that this Arrangement shall have effect from the date of its acceptance thereof.

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 its acceptance and making of the Arrangement between the United Kingdom of Great Britain and Northern Ireland and Anguilla.

Reply from the Government of Anguilla

Sir,

I have the honour to acknowledge receipt of your letter of 11 October 2014. The contents of your letter are set out in the Appendix to this letter and that this Arrangement shall have effect from 1 January 2015.

“Having regard to the wish of our governments to enhance the relationship between the United Kingdom of Great Britain and Northern Ireland and Anguilla, I have the honour to propose to you an Arrangement between the United Kingdom and Anguilla for the exchange of information. The Arrangement is set out in the Appendix to this letter and that this Arrangement shall have effect from 1 January 2015.

I have the honour to propose that, if the above is acceptable, you should return a copy of your letter together with its Appendix and your confirmation of the Arrangement to the Secretary of State for Northern Ireland and Anguilla.

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

I am able to confirm that the contents of your letter dated 11 October 2014 are set out in the Appendix to this letter.

PART 2

ARRANGEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF ANGUILLA AMENDING THE ARRANGEMENT FOR THE EXCHANGE OF INFORMATION

The United Kingdom and Anguilla (“the Territories”) de-
termine the two territories for the exchange of information relating to
Arrangement”), have agreed as follows:

1. The following shall be added after Paragraph 5 of the

“PARAGRAPH 5

AUTOMATIC EXCHANGE OF INFORMATION

1. The competent authorities of the Territories may
each other for the purposes referred to in Paragraph 1 (S
shall determine the items of information to be exchanged
procedures to be used to exchange such items of informa

2. The competent authorities of the Territories may
to be used for the purposes of this Paragraph.

PARAGRAPH 6

SPONTANEOUS EXCHANGE OF INFORMATION

The competent authority of a Territory may spontaneous

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

EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to this Order contains arrangements comprising an Exchange of Letters and an Arrangement (“the Arrangements”) amending the Arrangement between the United Kingdom and Anguilla for the exchange of information relating to tax matters (“the 2009 Arrangement”). The 2009 Arrangement was scheduled to the International Tax Enforcement (Anguilla) Order 2010 ([S.I. 2010/2677](#)). 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 add new Paragraphs 5A and 5B to the 2009 Arrangement 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.