

2012 No. 2933

BANK LEVY

**The Bank Levy: International Tax Enforcement Arrangements
(Federal Republic of Germany) Order 2012**

Made - - - - - *22nd November 2012*
Laid before the House of Commons *23rd November 2012*
Coming into force - - - *15th December 2012*

The Treasury make the following Order in exercise of the powers conferred by paragraph 67A(1) of Schedule 19 to the Finance Act 2011(a).

Citation, commencement and effect

1. This Order may be cited as the Bank Levy: International Tax Enforcement Arrangements (Federal Republic of Germany) Order 2012 and comes into force on 15th December 2012.

International tax enforcement arrangements to have effect

2. It is declared that—

- (a) the international tax enforcement arrangements specified in Article 9 of the Convention set out in Part 1 of the Schedule to the Double Taxation Relief (Bank Levy) (Federal Republic of Germany) Order 2012(b) and paragraph 2 of the Protocol set out in Part 2 of that Schedule have been made in relation to the Federal Republic of Germany;
- (b) the international tax enforcement arrangements have been made in association with double taxation arrangements specified in that Order; and
- (c) it is expedient that those international tax enforcement arrangements should have effect.

Robert Goodwill
Desmond Swayne

22nd November 2012

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2011 c. 11. Section 67A was inserted by paragraph 11(2) of Schedule 34 to the Finance Act 2012 (c. 14).
(b) S.I. 2012/432.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into effect international tax enforcement arrangements in respect of the exchange of information foreseeably relevant to the administration or enforcement of the bank levy and the equivalent German levy. The arrangements are contained in a Convention and a Protocol (“the double taxation arrangements”) made between the United Kingdom of Great Britain and Northern Ireland and the Federal Republic of Germany for the avoidance of double taxation. The double taxation arrangements were given effect by the Double Taxation Relief (Bank Levy) (Federal Republic of Germany) Order 2012.

The double taxation arrangements will enter into force on the day of the exchange of the instruments of ratification.

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

In line with government commitments, a Tax Information and Impact Note has not been prepared for this Order as it gives effect to a previously announced policy to enact a double taxation agreement.

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