Draft Order in Council laid before the House of Commons under section 173(7) of the Finance Act 2006 and section 5(2) of the Taxation (International and Other Provisions) Act 2010, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2025 No.

Capital Gains TAX

Corporation tax

INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Peru) Order 2025

Made - - - - \*\*\*

At the \*\*\* , the \*\*\* day of \*\*\*

Present,

The King’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([[1]](#footnote-2)) and section 5(2) of the Taxation (International and Other Provisions) Act 2010([[2]](#footnote-3)) and approved by resolution of that House.

Accordingly, His Majesty, in exercising the powers conferred on Him by section 173(1) to (3) of the Finance Act 2006 and section 2 of the Taxation (International and Other Provisions) Act 2010([[3]](#footnote-4)) and, by and with the advice of His Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Peru) Order 2025.

Double taxation and international tax enforcement arrangements to have effect

1. It is declared that—
   * 1. the arrangements specified in the Convention and Protocol set out in the Schedule to this Order have been made with the Republic of Peru,
     2. those arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax, and taxes of a similar character imposed by the laws of the Republic of Peru, and relate to international tax enforcement, and
     3. it is expedient that those arrangements should have effect.

1. () 2006 c. 25. [↑](#footnote-ref-2)
2. () 2010 c. 8. [↑](#footnote-ref-3)
3. () Section 2 was amended by section 32(1) of the Finance Act 2018 (c.3). [↑](#footnote-ref-4)