STATUTORY INSTRUMENTS

2025 No. 345

CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX

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

Made - - - - 12th March 2025

At the Court at Buckingham Palace, the 12th day of March 2025

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**) and section 5(2) of the Taxation (International and Other Provisions) Act 2010(**2**) and approved by resolution of that House.

Accordingly, His Majesty, in exercising the powers conferred on Him by section 173 of the Finance Act 2006 and section 2 of the Taxation (International and Other Provisions) Act 2010(**3**), 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 (Belarus) (Revocation) Order 2025.

Effect

2. This Order has effect—

(a) for the tax year 2025-26, and each subsequent tax year, in relation to—

(i) income tax,

(ii) capital gains tax, and

(**1**) 2006 c. 25.
(**2**) 2010 c. 8.
(**3**) Section 2 was amended by section 32(1) of the Finance Act 2018 (c. 3).

(iii) any taxes imposed by the law of the Republic of Belarus that are of a similar character to income tax or capital gains tax;

(b) for the financial year beginning on 1st April 2025, and each subsequent financial year, in relation to—

(i) corporation tax, and

(ii) any taxes imposed by the law of the Republic of Belarus that are of a similar character to corporation tax;

(c) on or after 1st April 2025 in relation to any other taxes.

Revocation

3. The Double Taxation Relief and International Tax Enforcement (Belarus) Order 2018(**4**) is revoked.

Richard Tilbrook
Clerk of the Privy Council

(**4**) S.I. 2018/778.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes The Double Taxation Relief and International Tax Enforcement (Belarus) Order 2018 ("the 2018 Order"). The 2018 Order gave effect to arrangements between the United Kingdom and the Republic of Belarus with a view to affording relief from double taxation.

Article 2 sets out the dates from which this order has effect. For income tax and capital gains tax, and any taxes imposed by the law of the Republic of Belarus that are of a similar character, it has effect for the tax year 2025-26 and each subsequent tax year. For corporation tax, and any taxes imposed by the law of the Republic of Belarus that are of a similar character, it has effect for the financial year beginning on 1st April 2025 and each subsequent financial year. For any other taxes it has effect on or after 1st April 2025.

Article 3 provides that the 2018 Order is revoked.

A Tax Information and Impact Note has not been produced for the Order as it relates to a double taxation agreement.