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DRAFT STATUTORY INSTRUMENTS

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**2013 No. 0000**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief and International  
Tax Enforcement (Spain) Order 2013

*Made* - - - - - \*\*\*

THE DOUBLE TAXATION RELIEF AND INTERNATIONAL  
TAX ENFORCEMENT (SPAIN) ORDER 2013

1. Citation
2. Double taxation and international tax enforcement arrangements to have effect  
Signature

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SCHEDULE 1 —

Explanatory Note