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DRAFT STATUTORY INSTRUMENTS

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**2015 No.**

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

The International Tax Enforcement (Brazil) Order 2015

*Made - - - - [day] [month] 2015*

THE INTERNATIONAL TAX  
ENFORCEMENT (BRAZIL) ORDER 2015

1. Citation
2. Tax information exchange agreement to have effect  
Signature

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SCHEDULE —

Explanatory Note