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DRAFT STATUTORY INSTRUMENTS

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**2017 No.**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief and International  
Tax Enforcement (Lesotho) Order 2017

*Made*     -   -   -   -

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THE DOUBLE TAXATION RELIEF AND INTERNATIONAL  
TAX ENFORCEMENT (LESOTHO) ORDER 2017

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

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SCHEDULE —

Explanatory Note