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DRAFT STATUTORY INSTRUMENTS

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**2018 No. XXXX**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief (Base  
Erosion and Profit Shifting) Order 2018

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

**THE DOUBLE TAXATION RELIEF (BASE  
EROSION AND PROFIT SHIFTING) ORDER 2018**

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

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SCHEDULE —

Explanatory Note