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STATUTORY INSTRUMENTS

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**2013 No. 3154**

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

The International Tax Enforcement (Guernsey) Order 2013

*Made - - - - 11th December 2013*

**THE INTERNATIONAL TAX  
ENFORCEMENT (GUERNSEY) ORDER 2013**

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

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SCHEDULE —

Explanatory Note