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DRAFT STATUTORY INSTRUMENTS

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**2023 No. \*\*\***

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief and International  
Tax Enforcement (Brazil) Order 2023

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

THE DOUBLE TAXATION RELIEF AND INTERNATIONAL  
TAX ENFORCEMENT (BRAZIL) ORDER 2023

1. Citation
2. Double taxation and international tax enforcement arrangements to have effect
3. Revocation and transitional provisions  
Signature

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SCHEDULE 1 —

SCHEDULE 2 —

Explanatory Note