

Draft Order laid before the House of Commons under section 173(7) of the Finance Act 2006 and section 5(2) of the Taxation (International and Other Provisions) Act 2010, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2023 No. ***

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX**

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

Made - - - - *******

At *******, the ******* day of *******

Present,

The King's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 173(7) of the Finance Act 2006⁽¹⁾ and section 5(2) of the Taxation (International and Other Provisions) Act 2010⁽²⁾ and approved by resolution of that House.

Accordingly, His Majesty, in exercising the powers conferred on Him by section 173(1) to (3) of the Finance Act 2006 and sections 2 and 5(1) of the Taxation (International and Other Provisions) Act 2010, by and with the advice of His Privy Council, orders as follows—

(1) 2006 c. 25.
(2) 2010 c. 8.