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STATUTORY INSTRUMENTS

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**2010 No. 2973**

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

The Double Taxation Relief and International  
Tax Enforcement (Cayman Islands) Order 2010

*Made - - - - 15th December 2010*

At the Court at Buckingham Palace, the 15th day of December 2010

Present,

The Queen's Most Excellent Majesty in Council

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

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

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