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STATUTORY INSTRUMENTS

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**2020 No. 275**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief and International  
Tax Enforcement (Gibraltar) Order 2020

Made - - - - 11th March 2020

THE DOUBLE TAXATION RELIEF AND INTERNATIONAL  
TAX ENFORCEMENT (GIBRALTAR) ORDER 2020

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

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SCHEDULE — EXCHANGE OF LETTERS

Explanatory Note