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STATUTORY INSTRUMENTS

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**2018 No. 1345**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief and International  
Tax Enforcement (Guernsey) Order 2018

*Made - - - - 12th December 2018*

THE DOUBLE TAXATION RELIEF AND INTERNATIONAL  
TAX ENFORCEMENT (GUERNSEY) ORDER 2018

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

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SCHEDULE — EXCHANGE OF LETTERS

Explanatory Note