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STATUTORY INSTRUMENTS

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**2021 No. 634**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief (Federal  
Republic of Germany) Order 2021

Made - - - - 26th May 2021

**THE DOUBLE TAXATION RELIEF (FEDERAL  
REPUBLIC OF GERMANY) ORDER 2021**

1. Citation
2. Double taxation arrangements to have effect  
Signature

SCHEDULE —

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Article 1 [Title]

Article 2 [Preamble]

Article 3 [Permanent establishment]

1. Paragraph 4A shall be inserted after paragraph 4 of Article...
2. Paragraph 8 shall be inserted after paragraph 7 of Article...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Article 4 [Dividends, Interest, Royalties, Other income]

Article 5 [Non-discrimination]

Article 6 [Mutual agreement procedure]

Article 7 [Prevention of treaty abuse]

Article 8 [Entry into force]

1. This Protocol shall be ratified; the instruments of ratification shall...
2. This Protocol shall enter into force on the day of...

Explanatory Note