## STATUTORY INSTRUMENTS

## 2018 No. 630

## CAPITAL GAINS TAX CORPORATION TAX INCOME TAX

The Double Taxation Relief (Base Erosion and Profit Shifting) Order 2018

*Made - - - - 23rd May 2018* 

## THE DOUBLE TAXATION RELIEF (BASE EROSION AND PROFIT SHIFTING) ORDER 2018

1.	Citation
2.	Double taxation and international enforcement arrangements to have effect
	Signature
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	SCHEDULE —
	Explanatory Note