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STATUTORY INSTRUMENTS

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**2023 No. 841**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

The Double Taxation Relief and International  
Tax Enforcement (San Marino) Order 2023

Made - - - - 19th July 2023

THE DOUBLE TAXATION RELIEF AND INTERNATIONAL  
TAX ENFORCEMENT (SAN MARINO) ORDER 2023

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

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SCHEDULE —

Explanatory Note