

Island of



Guernsey

## Ordinance of the States

**LVI**  
**2006**

Made .....13th December, 2006

### **The Foreign Tax (Retention Arrangements) (Guernsey and Alderney) (Amendment) Ordinance, 2006**

**The Foreign Tax (Retention Arrangements)  
(Guernsey and Alderney) (Amendment) Ordinance, 2006**

**THE STATES**, in pursuance of their Resolution of the 26<sup>th</sup> July, 2006<sup>a</sup>, and in exercise of the powers conferred on them by sections 1 to 5 of the Foreign Tax (Retention Arrangements) (Guernsey & Alderney) Law, 2004<sup>b</sup> and all other powers enabling them in that behalf, hereby order:-

**Approved international agreements with Bulgaria and Romania.**

1. (1) In Schedule 1 to the Foreign Tax (Retention Arrangements) (Guernsey and Alderney) Ordinance, 2005<sup>c</sup> ("countries with which approved international agreements are made") add the following entries at the appropriate places -

Bulgaria	17 <sup>th</sup> October, 2006
Romania	17 <sup>th</sup> October, 2006

(2) The agreements on the taxation of savings income made between Guernsey and the countries listed in subsection (1) on the dates listed in that subsection, entered into for the purpose of applying the retention tax in the transitional period, are accordingly -

- (a) approved for the purposes of the Foreign Tax (Retention Arrangements) (Guernsey & Alderney) Law, 2004, and

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<sup>a</sup> Article XII of Billet d'État No. XIII of 2006.

<sup>b</sup> Order in Council No. VIII of 2005.

<sup>c</sup> Ordinance No. XI of 2005.

- (b) approved international agreements for the purposes of the Foreign Tax (Retention Arrangements) (Guernsey and Alderney) Ordinance, 2005.

**Interpretation.**

2. Expressions in this Ordinance have the meanings given by the Foreign Tax (Retention Arrangements) (Guernsey and Alderney) Ordinance, 2005.

**Citation.**

3. This Ordinance may be cited as the Foreign Tax (Retention Arrangements) (Guernsey and Alderney) (Amendment) Ordinance, 2006.

**Commencement of Ordinance.**

4. This Ordinance shall come into force on the date appointed by regulations of the Policy Council, and different dates may be appointed for the purposes of different approved international agreements.