

Island of



Guernsey

Ordinance of the States

XVIII
2012

Made30th May, 2012

Coming into Operation30th May, 2012

The Income Tax (Guernsey) (Approval of Agreements with India, Japan, Poland, Seychelles and St Kitts and Nevis) Ordinance, 2012

**The Income Tax (Guernsey) (Approval of Agreements with
India, Japan, Poland, Seychelles and St Kitts and Nevis)
Ordinance, 2012**

THE STATES, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975 as amended^a and all other powers enabling them in that behalf, hereby order:-

Approval of Agreements.

1. The agreements providing for the obtaining and exchanging of information in relation to tax, made between the States of Guernsey and the Governments of -

- (a) Japan, signed on the 6th December, 2011,
- (b) the Republic of Poland, signed on the 6th December, 2011,
- (c) the Republic of India, signed on the 20th December 2011,
- (d) the Republic of Seychelles, signed on the 20th December 2011,
and
- (e) the Federation of Saint Kitts and Nevis, signed on the 18th January 2012 and the 7th February 2012 on behalf of the Federation and Guernsey respectively

^a Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of the Income Tax (Guernsey) (Amendment) Law, 2005 (Order in Council No. XVII of 2005).

are, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreements with India, Japan, Poland, Seychelles and St Kitts and Nevis) Ordinance, 2012.

Commencement.

3. This Ordinance shall come into force on the 30th May, 2012.

D.J. ROBILLIARD,
Her Majesty's Deputy Greffier.

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Her Majesty's Greffier, Royal Court House, Guernsey.**

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