

Island of



Guernsey

## Ordinance of the States

**XLVI**  
**2012**

---

Made .....13th December, 2012

Coming into Operation .....13th December, 2012

---

### **The Income Tax (Guernsey) (Approval of Agreements with Italy and Latvia) Ordinance, 2012**

## **The Income Tax (Guernsey) (Approval of Agreements with Italy and Latvia) Ordinance, 2012**

**THE STATES**, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975 as amended<sup>a</sup> 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) the Italian Republic, signed on the 5<sup>th</sup> September, 2012, and
- (b) the Republic of Latvia, signed on the 5<sup>th</sup> September, 2012,

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 Italy and Latvia) Ordinance, 2012.

---

<sup>a</sup> 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).

**Commencement.**

3. This Ordinance shall come into force on the 13<sup>th</sup> December, 2012.

S.M.D. ROSS,  
Her Majesty's Deputy Greffier.

**Copies may be purchased from  
Her Majesty's Greffier, Royal Court House, Guernsey.**

**PRICE £0.50**

Printed by Image Group, Caslon Court, Pitronnerie Road, St Peter Port, Guernsey GY1 3NE