

Island of



Guernsey

## Ordinance of the States

**XV**  
**2013**

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Made ..... 29th May, 2013

Coming into Operation ..... 29th May, 2013

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### **The Income Tax (Guernsey) (Approval of Agreements with Brazil, Isle of Man, Jersey, Mauritius and Singapore) Ordinance, 2013**

**The Income Tax (Guernsey) (Approval of Agreements with  
Brazil, Isle of Man, Jersey, Mauritius and Singapore)  
Ordinance, 2013**

**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 Isle of Man, signed on the 24<sup>th</sup> January, 2013,
- (b) Jersey, signed on the 24<sup>th</sup> January, 2013,
- (c) the Federative Republic of Brazil, signed on the 6<sup>th</sup> February, 2013,
- (d) the Republic of Mauritius, signed on the 6<sup>th</sup> February 2013,  
and
- (e) the Republic of Singapore, signed on the 6<sup>th</sup> February 2013,

are, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended,

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<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).

hereby specified for the purposes of that Law.

**Citation.**

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreements with Brazil, Isle of Man, Jersey, Mauritius and Singapore) Ordinance, 2013.

**Commencement.**

3. This Ordinance shall come into force on the 29<sup>th</sup> May, 2013.

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

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