

**ORDINANCE
OF THE STATES OF DELIBERATION**

ENTITLED

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

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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* No. LVI of 2006 (Recueil d'Ordonnances Tome XXXI, p. 675). This Ordinance is prospectively amended by the Foreign Tax (Retention Arrangements) (Guernsey and Alderney) (Amendment) Ordinance, 2013 (No. ** of 2013).

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ARRANGEMENT OF SECTIONS

1. Approved international agreements with Bulgaria and Romania.
2. Interpretation.
3. Citation.
4. Commencement of Ordinance.

(Made on the 13th December, 2006.)

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

THE STATES, in pursuance of their Resolution of the 26th July, 2006^a, and in exercise of the powers conferred on them by sections 1 to 5 of the Foreign Tax (Retention Arrangements) (Guernsey & Alderney) Law, 2004^b 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^c ("**countries with which approved international agreements are made**") add the following entries at the appropriate places –

Bulgaria	17th October, 2006
Romania	17th 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 Article XII of Billet d'État No. XIII of 2006.

^b Order in Council No. VIII of 2005.

^c Ordinance No. XI of 2005.

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

NOTE

The Ordinance was brought into force on 1st January, 2007 by the Foreign Tax (Retention Arrangements) (Guernsey and Alderney) (Amendment) Ordinance, 2006 (Commencement) (Regulations), 2007, regulation 1.
