

Island of



Guernsey

Ordinance of the States

XXIII
2013

Made 26th September, 2013

Coming into Operation 26th September, 2013

The Income Tax (Guernsey) (Approval of Agreements with Botswana, British Virgin Islands, Hong Kong, Lesotho, Lithuania and Luxembourg) Ordinance, 2013

The Income Tax (Guernsey) (Approval of Agreements with Botswana, British Virgin Islands, Hong Kong, Lesotho, Lithuania and Luxembourg) Ordinance, 2013

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 the -

- (a) Republic of Botswana, signed on the 10th May, 2013,
- (b) British Virgin Islands, signed on the 12th April, 2013 and the 17th April, 2013 on behalf of the British Virgin Islands and Guernsey respectively,
- (c) Hong Kong Special Administrative Region of the People's Republic of China, signed on the 28th March, 2013 and the 22nd April, 2013 on behalf of Guernsey and the Hong Kong Special Administrative Region of the People's Republic of China 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).

- (d) Kingdom of Lesotho, signed on the 2nd July, 2013,
- (e) Republic of Lithuania, signed on the 20th June, 2013, and
- (f) Grand Duchy of Luxembourg, signed on the 10th May, 2013,

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 Botswana, British Virgin Islands, Hong Kong, Lesotho, Lithuania and Luxembourg) Ordinance, 2013.

Commencement.

3. This Ordinance shall come into force on the 26th September, 2013.

J.TORODE,
Her Majesty's Greffier.

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