

Island of



Guernsey

Ordinance of the States

I
2014

Made 25th November, 2013
Coming into Operation 1st January, 2014
Laid before the States 29th January, 2014

Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013

The Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013

THE STATES LEGISLATION SELECT COMMITTEE, in pursuance of the States' Resolution of the 11th December, 2013^a, and in exercise of the powers conferred on the States by sections 75C, 75Q, 203A and 208C of the Income Tax (Guernsey) Law, 1975^b and on the Committee by Article 66(3) of the Reform (Guernsey) Law, 1948^c, and all other powers enabling the States in that behalf, hereby orders:-

Approved international agreement with the United Kingdom.

1. The agreement providing for the obtaining, furnishing and exchanging of information in relation to tax made between the States of Guernsey and the government of the United Kingdom of Great Britain and Northern Ireland signed at London on the 22nd October, 2013, is, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

Amendment of 1975 Law.

2. The Income Tax (Guernsey) Law, 1975, as amended, is further amended as follows.

^a Article II of Billet d'État No. XXV of 2013.

^b Ordres en Conseil Vol. XXV, p. 124; sections 75C, 75Q and 203A were inserted by Order in Council No. XVII of 2005 and section 208C was inserted by No. V of 2011.

^c Ordres en Conseil Vol. XIII, p. 288 (there are amendments not material to this Ordinance).

3. In section 75B(1)^d immediately before the words "in any case in which" insert "or for the purpose of the implementation (within the meaning of section 75CC) of any approved international agreement or any provision thereof,".

4. In section 75C(4)^e -

(a) in the definition of "**approved international agreement**" for the words "obtaining and exchanging of information" substitute "obtaining, delivery, making available, furnishing and/or exchanging of documents and information", and

(b) in the definition of "**competent authority**" after the words "the request for information is made" insert "or specified as the competent authority for the purposes of this Law by regulations of the Department".

5. After section 75C add the following section -

"Implementation of approved international agreements by regulation.

75CC. (1) The Department may by regulation make such provision as it may consider necessary or expedient for the purpose of the implementation of any approved international agreement or any provision thereof.

(2) For the purposes of this Law the expression "**implementation**" of an approved international agreement or any provision

^d Section 75B was inserted by Order in Council No. XVII of 2005.

^e Section 75C was inserted by Order in Council No. XVII of 2005.

thereof includes the enforcement or enactment of the agreement or provision, and the securing of the administration, execution, recognition, exercise or enjoyment of the agreement or provision, in or under domestic law.

(3) For the purposes of this section the expression "**any provision**" of an approved international agreement includes -

- (a) any provision contained in or arising under the agreement, and
- (b) any right, power, liability, obligation, prohibition or restriction created or arising, or any remedy or procedure provided for, by or under the agreement.

(4) Regulations under subsection (1) -

- (a) may make provision for the purpose of dealing with matters arising out of or related to any approved international agreement or any provision thereof,
- (b) may direct that any approved international agreement or any provision thereof shall extend to Guernsey with such exceptions, adaptations and modifications as may be specified in the regulations,
- (c) without prejudice to the provisions of

paragraph (b), may make provision by reference to, and may adopt or incorporate (by reference, annexation or otherwise), any approved international agreement or any provision thereof, or any provision of any Act of Parliament or of any order, rule, regulation, resolution, scheme, byelaw or other instrument made under any Act of Parliament, which agreement or provision shall (subject to such exceptions, adaptations and modifications as may be specified in the regulations) thereupon have the same force and effect as regulations under this Law,

- (d) may make provision for the application of this Law or any provision thereof to or for the purposes of any approved international agreement or any provision thereof subject to such exceptions, adaptations and modifications as may be specified in the regulations,
- (e) may (without limitation) impose obligations as to -
 - (i) the keeping of records, and
 - (ii) the obtaining, delivery, making available, furnishing and/or exchanging of documents and information,

from, by, to or between the Director, the competent authority, persons or bodies described in section 75B(3A) and any other person, body or authority or class or description of person, body or authority specified in the regulations,

- (f) may make provision under the powers conferred by this Law notwithstanding the provisions of any enactment for the time being in force,
- (g) may repeal, replace, amend, extend, adapt, modify or disapply any rule of customary or common law, and
- (h) may make any such provision of any such extent as might be made by an Ordinance under this Law."

6. After section 75M(1)(c) and (2)(c) insert the following paragraph -

- "or (d) regulations made under section 75CC or for the purposes of an approved international agreement,".

7. In section 205(2)^f -

^f Section 205(2) was inserted by No. XVII of 2005.

- (a) after the words "for the purposes of the implementation" insert "(within the meaning of section 75CC)", and
- (b) for the words "the obtaining and exchanging of information" substitute "the obtaining, delivery, making available, furnishing and/or exchanging of documents and information".

Citation.

8. This Ordinance may be cited as the Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013.

Commencement.

9. This Ordinance shall come into force on the 1st January, 2014.

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