Island of Guernsey

Ordinance of the States

V
2014

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Income Tax (Guernsey) (Approval of Agreements with Bermuda, Gibraltar, Hungary, Slovakia, Swaziland and Switzerland) Ordinance, 2014

The Income Tax (Guernsey) (Approval of Agreements with Bermuda, Gibraltar, Hungary, Slovakia, Swaziland and Switzerland) Ordinance, 2014

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 -

(a)   Bermuda, signed on the 19th September, 2013 and the 23rd October, 2013 on behalf of Guernsey and Bermuda respectively,

(b)   Gibraltar, signed on the 22nd October, 2013,

(c)   Hungary, signed on the 11th September, 2013,

(d)   the Slovak Republic, signed on the 22nd October, 2013,

(e)   the Kingdom of Swaziland, signed on the 3rd July,

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[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).

2013 and the 30th August, 2013 on behalf of Guernsey and the Kingdom of Swaziland respectively, and

(f)   the Swiss Confederation, signed on the 11th September, 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 Bermuda, Gibraltar, Hungary, Slovakia, Swaziland and Switzerland) Ordinance, 2014.

Commencement.

3.   This Ordinance shall come into force on the 29th January, 2014.

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