

Island of



Guernsey

Ordinance of the States

XXIV
2014

Made 25th June, 2014

Coming into Operation 25th June, 2014

The Income Tax (Guernsey) (Approval of Agreements with Costa Rica, Mauritius, the Seychelles, the United States of America and the United Kingdom) Ordinance, 2014

The Income Tax (Guernsey) (Approval of Agreements with Costa Rica, Mauritius, the Seychelles, the United States of America and the United Kingdom) 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, furnishing and exchanging of information in relation to tax made between the States of Guernsey and the Governments of -

- (a) the Republic of Costa Rica, signed at London on the 5th March, 2014,
- (b) the Republic of Mauritius, signed at London on the 17th December, 2013,
- (c) the Republic of Seychelles, signed at London on the 27th January, 2014,
- (d) the United Kingdom of Great Britain and Northern Ireland,

^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) and section 75C has subsequently been amended by the Income Tax (Guernsey) (Amendment) Ordinance, 2012 (No. XVI of 2002) and the Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013 (Made by the Legislation Select Committee on the 25th November, 2013 and laid before the States of Deliberation on the 29th January, 2014).

contained in an exchange of letters signed at London on the 22nd October, 2013 (which amends the agreement providing for the obtaining and exchanging of information in relation to tax made between the States of Guernsey and the Government of the United Kingdom signed at London on the 20th January, 2009^b),

- (e) the United States of America, signed at London on the 13th December, 2013, and
- (f) the United States of America, contained in a Protocol signed at London on the 13th December, 2013 (which amends the agreement providing for the exchange of information relating to tax signed at Washington on the 19th September, 2002^c),

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 Costa Rica, Mauritius, the Seychelles, the United States of America and the United Kingdom) Ordinance, 2014.

Commencement.

3. This Ordinance shall come into force on the 25th June, 2014.

^b Specified for the purpose of section 75C of the Income Tax (Guernsey) Law, 1975 by Recueil d'Ordonnances Tome XXXIII p.486.

^c Specified for the purpose of section 75C of the Income Tax (Guernsey) Law, 1975 by Recueil d'Ordonnances Tome XXXI p.258.

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PRICE £1.00

Printed by Colour Monster Printshop, Lowlands Building, Lowlands Industrial Estate, Guernsey GY3 5XH.