

Island of



Guernsey

Ordinance of the States

LII
2014

Made 26th November, 2014

Coming into Operation 27th November, 2015

The Income Tax (Guernsey) (Approval of Agreements with Cyprus, Turks and Caicos and Uruguay) Ordinance, 2014

The Income Tax (Guernsey) (Approval of Agreements with Cyprus, Turks and Caicos and Uruguay) 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) the Republic of Cyprus, signed on the 15th July, 2014 and the 29th July, 2014 on behalf of Cyprus and Guernsey respectively,
- (b) the Turks and Caicos Islands, signed on the 24th April, 2014 and the 24th July, 2014 on behalf of Guernsey and the Turks and Caicos Islands respectively, and
- (c) the Oriental Republic of Uruguay, signed on the 2nd July, 2014,

^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); the Income Tax (Approved International Agreements) (Implementation) (Guernsey) Ordinance, 2013 (No. I of 2014) and the Income Tax (Guernsey) (Approved International Agreements) (Amendment) Ordinance, 2014 made on the 24th September, 2014.

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 Cyprus, Turks and Caicos and Uruguay) Ordinance, 2014.

Commencement.

3. This Ordinance shall come into force on the 27th November, 2014.

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