

Island of



Guernsey

## Ordinance of the States

**I**  
**2015**

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Made ..... 28th January, 2015

Coming into Operation ..... 28th January, 2015

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### **The Income Tax (Guernsey) (Approval of Agreement with Macao) Ordinance, 2015**



## **The Income Tax (Guernsey) (Approval of Agreement with Macao) Ordinance, 2015**

**THE STATES**, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975 as amended<sup>a</sup> and all other powers enabling them in that behalf, hereby order:-

### **Approval of Agreement.**

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 Macao Special Administrative Region Of The People's Republic Of China, signed on the 3<sup>rd</sup> September, 2014, is, 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 Agreement with Macao) Ordinance, 2015.

### **Commencement.**

3. This Ordinance shall come into force on the 28<sup>th</sup> January, 2015.

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<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of Order in Council No. XVII of 2005, and section 75C has subsequently been amended Order in Council No. XVI of 2002; No. I of 2014; and No. XXXI of 2014.

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