

Island of



Guernsey

Ordinance of the States

XIII
2015

Made 29th April, 2015

Coming into Operation 29th April, 2015

The Income Tax (Guernsey) **(Approval of Agreement with the** **British Virgin Islands)** **Ordinance, 2015**

The Income Tax (Guernsey) (Approval of Agreement with the British Virgin Islands) Ordinance, 2015

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 Agreement.

1. The agreement providing for the obtaining, furnishing and exchanging of information in relation to tax –

- (a) made between the States of Guernsey and the Government of the British Virgin Islands, and
- (b) contained in a Protocol signed on the 25th November, 2014 and the 11th December, 2014, on behalf of Guernsey and the British Virgin Islands respectively (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 British Virgin Islands signed on the 12th April, 2013 and the 17th April, 2013^b),

is, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

^a 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.

^b Ordinance No. XXIII of 2013.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with the British Virgin Islands) Ordinance, 2015.

Commencement.

3. This Ordinance shall come into force on the 29th April, 2015.

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