

Island of



Guernsey

## Ordinance of the States

**XXXVI**  
**2015**

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Made ..... 29th September, 2015

Coming into Operation ..... 30th September, 2015

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

## **The Income Tax (Guernsey) (Approval of Agreement with Gibraltar) 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 –

- (a) made between the States of Guernsey and the Government of Gibraltar, and
- (b) contained in a Protocol signed on the 23<sup>rd</sup> March, 2015 and the 6<sup>th</sup> April, 2015, on behalf of Guernsey and Gibraltar respectively (which amends the agreement between the States of Guernsey and the Government of Gibraltar providing for the exchange of information relating to tax matters signed on the 22<sup>nd</sup> October, 2013<sup>b</sup>),

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 Gibraltar) Ordinance, 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 by Order in Council No. XVI of 2002; No. I of 2014; and No. XXXI of 2014.

<sup>b</sup> See Ordinance No. V of 2014.

**Commencement.**

3. This Ordinance shall come into force on the 30<sup>th</sup> September, 2015.

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