

Island of



Guernsey

## Ordinance of the States

**VI**  
**2016**

---

Made ..... 26th January, 2016

Coming into Operation ..... 27th January, 2016

---

### **The Income Tax (Guernsey) (Approval of Agreement with Bulgaria) Ordinance, 2016**



## **The Income Tax (Guernsey) (Approval of Agreement with Bulgaria) Ordinance, 2016**

**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 Republic of Bulgaria, signed on the 20<sup>th</sup> May, 2015 and the 11<sup>th</sup> June, 2015 on behalf of Bulgaria and Guernsey respectively, 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 Bulgaria) Ordinance, 2016.

### **Commencement.**

3. This Ordinance shall come into force on the 27<sup>th</sup> January, 2016.

---

<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 Ordinance No. XVI of 2012; No. I of 2014; and No. XXXI of 2014.

**Copies may be purchased from  
Her Majesty's Greffier, Royal Court House, Guernsey.**

**PRICE £1.00**

Printed by Colour Monster Printshop, The Guernsey Press Building, Braye Road, St. Sampsons, GY2 4WX.