

Island of



Guernsey

## Ordinance of the States

**XLV**  
**2016**

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Made ..... 14th December, 2016

Coming into Operation ..... 1st January, 2017

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### **The Income Tax (Guernsey) (Approval of Agreements with Seychelles and Turks and Caicos) Ordinance, 2016**

## **The Income Tax (Guernsey) (Approval of Agreements with Seychelles and Turks and Caicos) 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 Agreements.**

1. Pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, the following agreements providing for the obtaining, furnishing and exchanging of information in relation to tax are specified for the purposes of that Law –

- (a) the agreement made between the States of Guernsey ("**Guernsey**") and the Government of the Republic of Seychelles ("**Seychelles**") contained in a Protocol signed on the 1<sup>st</sup> September, 2016 and the 12<sup>th</sup> August, 2016 on behalf of Guernsey and Seychelles respectively (which amends the agreement between Guernsey and Seychelles providing for the exchange of information relating to tax matters signed on the 20<sup>th</sup> December, 2011<sup>b</sup>), and
- (b) the agreement made between Guernsey and the Government of the Turks and Caicos Islands ("**Turks and Caicos**") contained in a Protocol signed on the 15<sup>th</sup> August, 2016 and the 29<sup>th</sup> June 2016 on behalf of Guernsey and Turks and Caicos respectively (which amends the agreement between Guernsey and Turks and Caicos providing for the exchange of information relating to tax matters signed on the 24<sup>th</sup> April, 2014 and the 24<sup>th</sup> July, 2014 on behalf of Guernsey

<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.

<sup>b</sup> Specified in Ordinance No. XVIII of 2012.

and Turks and Caicos respectively<sup>c</sup>).

**Citation.**

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreements with Seychelles and Turks and Caicos) Ordinance, 2016.

**Commencement.**

3. This Ordinance shall come into force on the 1<sup>st</sup> January, 2017.

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<sup>c</sup> Specified in Ordinance No. LII of 2014.

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