

Island of



Guernsey

Ordinance of the States

XV
2018

Coming into Operation 7th June, 2018

Laid before the States 6th June, 2018

The Income Tax (Guernsey) (Approval of Agreement with San Marino) Ordinance, 2018

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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. (1) Pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, the agreement in subsection (2) providing for the obtaining, furnishing and exchanging of information in relation to tax is specified for the purposes of that Law.

(2) The agreement made between the States of Guernsey and the Republic of San Marino contained in a Protocol signed on the 19th December, 2017 and the 14th December, 2017 on behalf of Guernsey and San Marino respectively (which amends the agreement between the States of Guernsey and the Republic of San Marino providing for the exchange of information relating to tax matters signed on the 29th September, 2010^b).

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval

^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 by Ordinance No. XVI of 2012; No. I of 2014; and No. XXXI of 2014.

^b Ordinance No. I of 2011.

of Agreement with the San Marino) Ordinance, 2018.

Commencement.

3. This Ordinance shall come into force on the 7th June, 2018.

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