

Island of



Guernsey

Ordinance of the States

XXXIV
2018

Coming into Operation 1st December, 2018

Laid before the States 28th November, 2018

The Income Tax (Guernsey) (Approval of Agreement with United Kingdom) Ordinance, 2018

The Income Tax (Guernsey) (Approval of Agreement with the United Kingdom) Ordinance, 2018

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 described in subsection (2) providing for the obtaining, delivery, making available, furnishing and/or exchanging of documents and information in relation to tax is specified for the purposes of that Law.

(2) The agreement is the double taxation agreement between the States of Guernsey and the Government of the United Kingdom of Great Britain and Northern Ireland for the Elimination of Double Taxation with Respect to Taxes on Income and on Capital Gains and the Prevention of Tax Evasion and Avoidance and Protocol given effect by an exchange of letters between the two governments on the 2nd July, 2018.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with the United Kingdom) Ordinance, 2018.

^a Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of Order in Council No. XVII of 2005 and amended by Ordinance No. XVI of 2012; No. I of 2014; and No. XXXI of 2014.

Commencement.

3. This Ordinance shall come into force on the 1st December, 2018.

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