

Island of



Guernsey

## Ordinance of the States

**XIX**  
**2019**

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Made ..... 27th September, 2019

Coming into Operation ..... 1st October, 2019

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## **The Income Tax (Guernsey) (Amendment) Ordinance, 2019**



## **The Income Tax (Guernsey) (Amendment) Ordinance, 2019**

THE STATES, in pursuance of their Resolution of the 14<sup>th</sup> December, 2018<sup>a</sup>, and in exercise of the powers conferred on them by sections 203A and 208C of the Income Tax (Guernsey) Law, 1975<sup>b</sup> and all other powers enabling them in that behalf, hereby order:-

### **Amendment of 1975 Law.**

1. The Income Tax (Guernsey) Law, 1975 is amended as follows.
  
2. In section 75C(4)<sup>c</sup>, in the definition of “approved international agreement”, after “on behalf of Guernsey)” insert “or specified in a Resolution of the States under section 172”.
  
3. After section 172(1) insert the following subsection -

“(1AA) The arrangements that may be specified in a Resolution under this section include (without prejudice to subsection (1A) -

- (a) arrangements amending, modifying or

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<sup>a</sup> Article XXII of Billet d'État No. XXVII of 2018.

<sup>b</sup> Ordres en Conseil Vol. XXV, p. 124; section 203A was inserted by Order in Council No. XVII of 2005 and section 208C was inserted by Order in Council No. V of 2011; there are other amendments not material to this Ordinance.

<sup>c</sup> Section 75C was inserted by Order in Council No. XVII of 2005; and amended by Ordinance No. XXXI of 2014.

extending –

- (i) double taxation arrangements entered into by or otherwise binding upon Guernsey, or
- (ii) any arrangements of a description set out in paragraph (b) for the time being specified in a Resolution under this section,

including, without limitation, the arrangements effected by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting done at Paris on the 24<sup>th</sup> November, 2016<sup>d</sup>, and

- (b) other arrangements containing provisions that relate to, or are consequential, incidental, supplementary or ancillary to, such double taxation arrangements or double taxation matters.”.

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<sup>d</sup> The Treaty is set out in Appendix 1 to the report of the Policy & Resources Committee dated the 2<sup>nd</sup> October, 2018 entitled “Revision of Double Taxation Agreements (arising from the effects of the OECD/G20 Base Erosion and Profit Shifting Multilateral Instrument)” (see p. 2018/110 of Billet d’État No. XXVII of 2018).

4. In section 205(2)(b)<sup>e</sup> for the words “set out in the agreement” substitute “specified in or under the agreement, measure or regulations”.

**Citation.**

5. This Ordinance may be cited as the Income Tax (Guernsey) (Amendment) Ordinance, 2019.

**Commencement.**

6. This Ordinance shall come into force on the 1<sup>st</sup> October, 2019.

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<sup>e</sup> Section 205(2)(b) was inserted by Order in Council No. XVII of 2005.





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