

Island of



Guernsey

Ordinance of the States

XLIX
2018

Coming into Operation 1st January, 2019

Laid before the States 12th December, 2018

The Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018

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THE STATES, in pursuance of their Resolution of the 6th November, 2018^a, and in exercise of the powers conferred on them by section 14 of the Disclosure (Bailiwick of Guernsey) Law, 2007^b and all other powers enabling them in that behalf, hereby order:-

Amendment of section 10 of Disclosure Law.

1. (1) In the heading to section 10 of the Disclosure (Bailiwick of Guernsey) Law, 2007 ("**the Law**") after "relevant officer" insert "or Commission".

(2) After section 10(1) of the Law insert the following subsection -

"(1A) The Commission may disclose to the Director of the Revenue Service any information in its possession which it reasonably believes may assist the Director to carry out the functions of the Director."

(3) In section 10(3) of the Law after "the relevant officer who makes the disclosure" insert "or, as the case may be, the Commission".

^a Billet d'État No. XXIV of 2018 (proposition 9).

^b Order in Council No. XVI of 2007; there are amendments not material to this Ordinance.

Interpretation.

2. In this Ordinance "**the Law**" means the Disclosure (Bailiwick of Guernsey) Law, 2007.

Extent.

3. This Ordinance has effect throughout the Bailiwick of Guernsey.

Citation.

4. This Ordinance may be cited as the Disclosure (Bailiwick of Guernsey) (Amendment) (No. 2) Ordinance, 2018.

Commencement.

5. This Ordinance shall come into force on the 1st January, 2019.

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