

Island of



Guernsey

Ordinance of the States

XXVIII
2019

Made 27th November, 2019

Coming into Operation 2nd December, 2019

The Income Tax (Guernsey) (Approval of Agreement with Bermuda) Ordinance, 2019

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THE STATES, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975^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, 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 Arrangement between the States of Guernsey and Bermuda for the Automatic Exchange of Information relating to Tax Matters given effect by an exchange of letters between the States of Guernsey and the Government of Bermuda and signed respectively on the 4th February, 2019 at St Peter Port and the 5th March, 2019 at Hamilton.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Bermuda) Ordinance, 2019.

Commencement.

3. This Ordinance shall come into force on the 2nd December, 2019.

^a Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of Order in Council No. XVII of 2005 and has been subsequently amended.

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