

Island of



Guernsey

Ordinance of the States

VI
2020

Made 26th February, 2020

Coming into Operation 1st March, 2020

The Income Tax (Guernsey) (Approval of Agreement with New Zealand) Ordinance, 2020

The Income Tax (Guernsey)
(Approval of Agreement with New Zealand)
Ordinance, 2020

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 Protocol amending the Agreement between the States of Guernsey and the Government of New Zealand for the Exchange of Information with Respect to Taxes and the Allocation of Taxing Rights with respect to Certain Income of Individuals signed at London on the 21st July, 2009, the Protocol having been signed at London on the 16th September, 2019.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with New Zealand) Ordinance, 2020.

^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.

Commencement.

3. This Ordinance shall come into force on the 1st March, 2020.