

Island of



Guernsey

# Ordinance of the States

**VII**  
**2020**

Made ..... 26th February, 2020

Coming into Operation ..... 1st March, 2020

## **The Income Tax (Guernsey) (Approval of Agreement with Estonia) Ordinance, 2020**

**The Income Tax (Guernsey)**  
**(Approval of Agreement with Estonia)**  
**Ordinance, 2020**

THE STATES, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975<sup>a</sup>, 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 Agreement between Guernsey and the Republic of Estonia for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance signed by the duly authorised representatives of the Governments of Guernsey and the Republic of Estonia at London on the 18<sup>th</sup> November, 2019.

**Citation.**

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

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<sup>a</sup> 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 1<sup>st</sup> March, 2020.