

The Income Tax (Guernsey)
(Approval of Agreement with Qatar)
Ordinance, 2023

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 Government of Guernsey and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed on the 22nd February, 2013, the Protocol having been signed at Doha on the 21st day of June, 2022.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Qatar) Ordinance, 2023.

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

Commencement.

3. This Ordinance shall come into force on the 1st May, 2023.