

**The Income Tax (Guernsey)**  
**(Approval of Agreement with Bahrain)**  
**Ordinance, 2025**

THE STATES, in pursuance of their Resolution of the 9<sup>th</sup> April, 2025<sup>a</sup>, and in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975<sup>b</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 the States of Guernsey and the Government of the Kingdom of Bahrain for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance signed at Manama on the 29<sup>th</sup> day of September, 2024 for the States of Guernsey and the Kingdom of Bahrain.

**Citation.**

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Bahrain) Ordinance, 2025.

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<sup>a</sup> Article V of Billet d'État No. VIII of 2025.

<sup>b</sup> Ordres en Conseil Vol. XXV, p. 124; this enactment has been amended.

**Commencement.**

3. This Ordinance shall come into force on the 5<sup>th</sup> September, 2025.