STATUTORY INSTRUMENTS

2015 No. 2008

CORPORATION TAX
INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Guernsey) Order 2015

Made - - - - 9th December 2015

At the Court at Buckingham Palace, the 9th day of December 2015

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**1**) and section 173(7) of the Finance Act 2006(**2**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Guernsey) Order 2015.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

(a) there has been made with the States of Guernsey—

(i) the Exchange of Letters set out in Part 1 of the Schedule to this Order; and

(ii) the Arrangement referred to in the Exchange of Letters, as set out in Part 2 of that Schedule, which varies the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Guernsey) Order 1952(**3**), as amended by the

(**1**) 2010 c. 8.
(**2**) 2006 c. 25.
(**3**) S.I. 1952/1215.

arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Guernsey) Order 1994(**4**) and the Schedule to the Double Taxation Relief and International Tax Enforcement (Guernsey) Order 2009(**5**),

with a view to affording relief from double taxation in relation to income tax or corporation tax and taxes of a similar character imposed by the laws of either party; and

(b) it is expedient that the Arrangement should have effect.

Ceri King
Deputy Clerk of the Privy Council

(**4**) S.I. 1994/3209.
(**5**) S.I. 2009/3011.