

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**THE INCOME TAX (GUERNSEY) (APPROVAL OF AGREEMENT WITH ISLE OF MAN)  
ORDINANCE, 2020**

The States are asked to decide:-

Whether they are of the opinion to approve the draft Ordinance entitled "The Income Tax (Guernsey) (Approval of Agreement with Isle of Man) Ordinance, 2020", and to direct that the same shall have effect as an Ordinance of the States.

This proposition has been submitted to Her Majesty's Procureur for advice on any legal or constitutional implications in accordance with Rule 4(1) of the Rules of Procedure of the States of Deliberation and their Committees.

**EXPLANATORY MEMORANDUM**

This Ordinance specifies, as an approved international agreement, an agreement providing for the obtaining, delivery, making available, furnishing and/or exchanging of documents and information in relation to tax, made for the purposes of the Income Tax (Guernsey) Law, 1975.

The agreement specified is the Protocol amending the Agreement between the States of Guernsey and the Government of the Isle of Man for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed on the 24<sup>th</sup> January, 2013, the Protocol having been signed at Douglas on the 18<sup>th</sup> October, 2019 and Saint Peter Port on the 12<sup>th</sup> November, 2019.



**The Income Tax (Guernsey)**  
**(Approval of Agreement with Isle of Man)**  
**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 Protocol amending the Agreement between the States of Guernsey and the Government of the Isle of Man for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed on the 24<sup>th</sup> January, 2013, the Protocol having been signed at Douglas on the 18<sup>th</sup> October, 2019 and Saint Peter Port on the 12<sup>th</sup> November, 2019.

**Citation.**

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Isle of Man) 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.