



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Deputy Peter Ferbrache
President, Policy & Resources Committee
Sir Charles Frossard House
La Charroterie
St Peter Port
Guernsey
GY1 1FH

15 December 2021

Dear Deputy Peter,

CONCERNING ASSISTANCE IN THE COLLECTION OF TAXES UNDER ARTICLE 27 OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE STATES OF GUERNSEY ("THE AGREEMENT")

I have the honour to refer to discussions which have taken place between our two Governments concerning Article 27 of the Agreement. As a result of these discussions, it is the understanding of the Government of the United Kingdom that the following arrangements will apply:

In accordance with paragraph 2(b) of Article 28 of the Agreement, I propose that Article 27 of the Agreement will have effect from 1 January 2022.

If the arrangements set out above are acceptable to the States of Guernsey, I have the honour to suggest that this Letter and the States of Guernsey's reply to that effect will place on record the understanding of our two Governments in this matter which will come into operation on 1 January 2022.

Yours sincerely,

Helen Whately
Exchequer Secretary to the Treasury

Helen Whately MP
Exchequer Secretary to the Treasury
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

16 December 2021

Dear Helen

CONCERNING ASSISTANCE IN THE COLLECTION OF TAXES UNDER ARTICLE 27 OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE STATES OF GUERNSEY (“THE AGREEMENT”)

I have the honour to acknowledge receipt of your letter of 15 December, which reads as follows:

“Dear Deputy Peter

CONCERNING ASSISTANCE IN THE COLLECTION OF TAXES UNDER ARTICLE 27 OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE STATES OF GUERNSEY (“THE AGREEMENT”)

I have the honour to refer to discussions which have taken place between our two Governments concerning Article 27 of the Agreement. As a result of these discussions, it is the understanding of the Government of the United Kingdom that the following arrangements will apply:

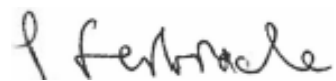
In accordance with paragraph 2(b) of Article 28 of the Agreement, I propose that Article 27 of the Agreement will have effect from 1 January 2022.

If the arrangements set out above are acceptable to the States of Guernsey, I have the honour to suggest that this Letter and the States of Guernsey’s reply to that effect will place on record the understanding of our two Governments in this matter which will come into operation on 1 January 2022.”

I am able to confirm that the contents of your letter of 15 December are acceptable to the States of Guernsey, and therefore that this letter together with your letter constitute our

agreement to 1 January 2022 as the effective date for Article 27 of the Agreement, in accordance with paragraph 2(b) of Article 28 of the Agreement.

Yours sincerely

A handwritten signature in black ink that reads "P Ferbrache". The signature is written in a cursive style with a large initial 'P'.

Deputy Peter Ferbrache
President, Policy & Resources Committee
States of Guernsey