
STATUTORY INSTRUMENTS

2013 No. 3154

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
INHERITANCE TAX
VALUE ADDED TAX**

The International Tax Enforcement (Guernsey) Order 2013

Made - - - - 11th December 2013

A draft of this Order was laid before the House of Commons in accordance with section 173(7) of the Finance Act 2006⁽¹⁾ and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 173(1) to (3) 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 International Tax Enforcement (Guernsey) Order 2013.

Tax information exchange arrangements to have effect

2. It is declared that—
 - (a) the arrangements specified in the Exchange of Letters set out in Part 1 of the Schedule to this Order and in the Agreement set out in Part 2 of that Schedule, which amend the agreement set out in Part 2 of the Schedule of the Double Taxation Relief and International Tax Enforcement (Guernsey) Order 2009⁽²⁾, have been made with the States of Guernsey;
 - (b) the arrangements have been made with a view to the exchange of information foreseeably relevant to the administration or enforcement or recovery of the taxes, and debts relating to the taxes, covered by the agreement; and
 - (c) it is expedient that those arrangements should have effect.

(1) 2006 c. 25.

(2) S.I. 2009/3011.

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Richard Tilbrook
Clerk of the Privy Council

SCHEDULE

Article 2

PART 1

EXCHANGE OF L

BETWEEN THE UNITED KINGDOM AND THE 2009 AGREEMENT BETWEEN THE T EXCHANGE OF INFORMATION REL

Sir,

Having regard to the wish of our governments to enhance the relationship governing the exchange of information relating to taxes between the United Kingdom of Great Britain and Northern Ireland and Guernsey, I have the honour to propose to you an Agreement amending the 2009 Agreement between the United Kingdom and Guernsey for the exchange of information. The Agreement is set out in the Appendix to this letter and that this Agreement shall have effect from the date of its making thereof.

I have the honour to propose that, if the above is acceptable to you, your signature together with its Appendix and your confirmation shall constitute the Agreement and making of the Agreement between the United Kingdom and Guernsey.

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PART 2

AGREEMENT BETWEEN THE UNITED KINGDOM AND GUERNSEY AMENDING THE 2009 AGREEMENT BETWEEN THE UNITED KINGDOM AND GUERNSEY FOR THE EXCHANGE OF INFORMATION TO TAX MATTERS

The United Kingdom and Guernsey (“the Parties”), desiring to amend the 2009 Agreement between the Parties for the exchange of information relating to tax matters, have agreed as follows:

1. The following shall be added after Article 5 (Exchange of Information):

“Article 5a

Automatic Exchange of Information

1. The competent authorities of the Parties may authorise their respective tax authorities or other bodies or persons acting on their behalf for the purposes referred to in Article 1 (Object and Scope) and shall determine the items of information to be exchanged, the procedures to be used to exchange such items of information and the frequency of exchange.
2. The competent authorities of the Parties may make such arrangements as may be necessary to be used for the purposes of this Article.

Article 5b

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EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to this Order contains arrangements (“the Arrangements”) which amend an agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the States of Guernsey for the exchange of information relating to tax matters (“the Agreement”). The Agreement was scheduled to the Double Taxation Relief and International Tax Enforcement (Guernsey) Order 2009 (S.I. 2009/3011). This Order brings the Arrangements into effect.

The Agreement provides for the exchange of information relevant to the administration or enforcement or recovery of the taxes covered by the Agreement, by the revenue authorities of the two territories. Information will be exchanged in accordance with the provisions of the Agreement.

The Arrangements amend the Agreement to provide for the automatic and spontaneous exchange of such information.

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the Arrangements.

The Arrangements will enter into force on the date of the later of the notifications by each territory of the completion of its legislative procedures and take effect for information exchanged on or after that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been produced for this Order as it gives effect to a previously announced policy to enact a double taxation agreement.