

The Income Tax (Guernsey)
(Approval of Agreement with Finland)
Ordinance, 2020

THE STATES, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975^a, 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 Republic of Finland for the Exchange of Information relating to Tax Matters signed at Helsinki on the 28th day of October, 2008, the Protocol having been signed at Helsinki on the 3rd day of April, 2020 and at St Peter Port, Guernsey on the 24th day of April, 2020.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Finland) Ordinance, 2020.

^a 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 21st day of August, 2020.