
DRAFT STATUTORY INSTRUMENTS

2009 No.

**The Double Taxation Relief and International
Tax Enforcement (Guernsey) Order 2009**

Double taxation arrangements to have effect

3. It is also 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 Arrangement set out in Part 3 of that Schedule, which vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Guernsey) Order 1952⁽¹⁾, as amended by the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Guernsey) Order 1994⁽²⁾, have been made with the States of Guernsey 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 those arrangements should have effect.

(1) S.I. 1952/1215
(2) S.I. 1994/3209