
STATUTORY INSTRUMENTS

2005 No. 1262

**The Tax Information Exchange Agreement
(Taxes on Income) (Guernsey) Order 2005**

Citation

1. This Order may be cited as the Tax Information Exchange Agreement (Taxes on Income) (Guernsey) Order 2005.

Declaration about exchange of information

2.—(1) It is declared that the arrangements specified in the Agreement set out in Part I of the Schedule to this Order, and the Exchange of Notes constituting an Agreement set out in Part II of that Schedule have been made with the States of Guernsey with a view to the exchange of information foreseeably relevant to the administration or enforcement of—

- (a) the domestic laws of the United Kingdom concerning income tax, capital gains tax and corporation tax; and
- (b) the laws of Guernsey concerning taxes imposed by Guernsey which are of a similar character to any of those taxes.

(2) It is further declared that it is expedient that the arrangements referred to in paragraph (1) should have effect.

A. K. Galloway
Clerk of the Privy Council