
STATUTORY INSTRUMENTS

2009 No. 3011

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

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 have been made with the States of Guernsey 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 arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes; and
 - (b) it is expedient that those arrangements should have effect.