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STATUTORY INSTRUMENTS

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**1952 No. 1215**

**AGRICULTURE**

**The Double Taxation Relief (Taxes  
On Income) (Guernsey) Order, 1952**

*Made - - - - 24th June 1952*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (GUERNSEY) ORDER, 1952**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

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**SCHEDULE — ARRANGEMENT BETWEEN HIS MAJESTY'S GOVERNMENT  
AND THE STATES OF GUERNSEY FOR THE AVOIDANCE  
OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL  
EVASION WITH RESPECT TO TAXES ON INCOME**

1. (1) The taxes which are the subject of this Arrangement...
2. (1) In this Arrangement, unless the context otherwise requires:
3. (1) The industrial or commercial profits of a United Kingdom...
4. Where— (a) an enterprise of one of the territories participates...
5. Notwithstanding the provisions of paragraphs 3 and 4, profits which...
6. (1) Remuneration, including pensions, paid by the Government of one...
7. (1) An individual who is a resident of the United...
8. A student or business apprentice from one of the territories...
9. (1) Subject to the provisions of the law of the...
10. (1) The taxation authorities of the United Kingdom and Guernsey...
11. This Arrangement shall come into force on the date on...
12. This Arrangement shall continue in effect indefinitely but either of...

Explanatory Note