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STATUTORY INSTRUMENTS

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**2009 No. 3011**

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

**Citation**

1. This Order may be cited as 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.

**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.

*Judith Simpson*  
Clerk of the Privy Council

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