

Access to Public Information Response

December 11th 2016

REQUEST UNDER THE CODE OF PRACTICE FOR ACCESS TO PUBLIC INFORMATION

Request sent on December 11th 2016:

I am kindly requesting the following Information under "Code of Practice for Access to Public Information" for my bachelor thesis work:

1. Number of requests that have been received under TIEAs in 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015 by requesting jurisdictions.
2. Number of requests that have been received under TIEAs in 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015 by requesting jurisdictions that have been declined by Guernsey.

Should this information request cause fees, I would ask you to inform me in advance.
Thank you for your efforts.

States of Guernsey response sent on December 16th 2016:

Thank you for your request for information under the Code of Practice for Access to Public Information. The Director of Income Tax has asked that I respond to your request.

In answer to your specific requests, I have replied using your same numbering:

1. Guernsey has received a total of 34 requests for the exchange of information, under our portfolio of TIEAs, for the five year period up to and including the calendar year 2011. For the calendar years 2012 to 2015 I am able to provide the following table:

Year Request Received	Total Number of TIEA Requests Received by Guernsey Income Tax
2012	25
2013	29
2014	36
2015	58

I am also able to confirm that, up to and including 14 December 2016, Guernsey has received 43 TIEA requests for the calendar year 2016.

I am afraid I have been unable to provide an annual breakdown of the statistics covering the calendar years 2007 to 2011 inclusive. This is due to the fact that at least one of our TIEA partner jurisdictions has previously requested that details of whether they have or have not made TIEA requests to Guernsey NOT be made publicly available. As the portfolio of TIEAs in force during this earlier period was small it is, therefore, possible that disclosing the annual statistics for the earlier period could result in the inadvertent disclosure as to whether a particular TIEA Partner has or has not made a request. I am, therefore, afraid I feel it is necessary to apply Exception 2.1 under the Code of Practice, in respect of the information for the earlier years only.

2. I can confirm that Guernsey has never declined a valid request for the exchange of information under any of our TIEAs. If there is any uncertainty regarding the content and validity of a TIEA request Guernsey will always seek to clarify matters with the requesting Party, who may then decide to withdraw a request if they ultimately determine it to be invalid.

I hope the above clarifies matters and provides you with sufficient information for the purposes of your bachelor thesis.