

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**27<sup>th</sup> November, 2019**

**Proposition No. P.2019/99**

**Policy & Resources Committee**

**The Income Tax (Guernsey) (Approval of Agreement with Bermuda) Ordinance, 2019**

**AMENDMENT**

Proposed by: Deputy G A St Pier

Seconded by: Deputy L S Trott

In section 3 of the draft Ordinance entitled "The Income Tax (Guernsey) (Approval of Agreement with Bermuda) Ordinance, 2019" (Article II of Billet d' État No. XXII of 2019), for "11<sup>th</sup> November, 2019" substitute "2<sup>nd</sup> December, 2019".

**Explanatory Note**

The Income Tax (Guernsey) (Approval of Agreement with Bermuda) Ordinance, 2019 was published in Billet d' État XXII of 2019 which was originally scheduled for debate on the 6<sup>th</sup> November, 2019. On the basis of approval of the Ordinance on 6<sup>th</sup> November, 2019 a commencement date of 11<sup>th</sup> November, 2019 (i.e. the following Monday) was included in the draft Ordinance. The 6<sup>th</sup> November meeting did not take place because the Budget debate took four full days to conclude. On the assumption that the draft Ordinance is now approved by the States on 27<sup>th</sup> November, 2019, the commencement date at section 3 of the Ordinance requires amendment (to Monday 2<sup>nd</sup> December, 2019) to reflect the later consideration of this item.