

BILLET D'ÉTAT No. XVIII, 2013

25th SEPTEMBER 2013

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**The Income Tax (Guernsey) (Approval of Agreements with
Botswana, British Virgin Islands, Hong Kong, Lesotho,
Lithuania and Luxembourg) Ordinance, 2013**

THE STATES, in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975 as amended^a and all other powers enabling them in that behalf, hereby order:-

Approval of Agreements.

1. The agreements providing for the obtaining and exchanging of information in relation to tax, made between the States of Guernsey and the Governments of the -

- (a) Republic of Botswana, signed on the 10th May, 2013,
- (b) British Virgin Islands, signed on the 12th April, 2013 and the 17th April, 2013 on behalf of the British Virgin Islands and Guernsey respectively,
- (c) Hong Kong Special Administrative Region of the People's Republic of China, signed on the 28th March, 2013 and the 22nd April, 2013 on behalf of Guernsey and the Hong Kong Special Administrative Region of the People's Republic of China respectively,

^a Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of the Income Tax (Guernsey) (Amendment) Law, 2005 (Order in Council No. XVII of 2005).

- (d) Kingdom of Lesotho, signed on the 2nd July, 2013,
- (e) Republic of Lithuania, signed on the 20th June, 2013, and
- (f) Grand Duchy of Luxembourg, signed on the 10th May, 2013,

are, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreements with Botswana, British Virgin Islands, Hong Kong, Lesotho, Lithuania and Luxembourg) Ordinance, 2013.

Commencement.

3. This Ordinance shall come into force on the 25th September, 2013.

The Libya (Restrictive Measures) (Guernsey) (Amendment) Ordinance, 2013

THE STATES LEGISLATION SELECT COMMITTEE, in exercise of the powers conferred on the States by sections 1 and 4 of the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994^a and on the Committee by Article 66(3) of the Reform (Guernsey) Law, 1948^b, and all other powers enabling the States in that behalf, hereby orders:-

Amendment of Libya (Restrictive Measures) (Guernsey) Ordinance, 2011.

1. (1) The Libya (Restrictive Measures) (Guernsey) Ordinance, 2011^c ("**the Ordinance**") is amended as follows.

(2) For section 1(2) of the Ordinance, substitute -

"(2) A person who infringes, or causes or permits any infringement of, any prohibition in, or requirement of, the EU Regulation is guilty of an offence."

(3) For section 2 of the Ordinance, substitute the following section -

^a Ordres en Conseil Vol. XXXV(1), p. 65.

^b Ordres en Conseil Vol. XIII, p. 288; there are amendments not material to this Ordinance.

^c Ordinance No. XII of 2011; as amended by Ordinance No. XIV of 2011; No. XXI of 2011; and No. XLVI of 2011.

"Modification of Regulation.

2. The EC Regulation in its application to Guernsey is modified as follows -

- (a) Articles 1(g) and 18 shall not apply,
- (b) references to the competent authorities of or in the Member States shall be construed as references to the Policy Council,
- (c) references to the obligation of a Member State to inform or notify shall be construed as references to the obligation of the Policy Council to inform or notify one of Her Majesty's Principal Secretaries of State,
- (d) subject to paragraph (e), references to the Member State or the Member State concerned shall be construed as references to the Policy Council,
- (e) references to the Member State concerned shall be construed as including Guernsey where such references concern the enforcement of decisions or public policy,
- (f) references to the Union shall be construed as including Guernsey,
- (g) references to the territory of the Union and its

airspace shall be construed as including Guernsey, its airspace and the territorial waters adjacent thereto,

- (h) references to ports of Member States shall be construed as including any port in Guernsey,
- (i) references to competent customs authorities of Member States shall be construed as including the Chief Officer of Customs and Excise,
- (j) references to nationals of Member States or from the territories of Member States shall be construed as including any person in Guernsey or from Guernsey, and
- (k) references to the law of a Member State shall be construed as including the law of Guernsey."

(4) In section 9 of the Ordinance -

- (a) for the definition of "Ordinary Court", substitute the following definition -

"Ordinary Court" means the Royal Court of Guernsey sitting as an Ordinary Court and for the purposes of this Law the Royal Court is constituted by the Bailiff sitting unaccompanied by the Jurats," and

(b) insert the following definitions in the appropriate places -

"advocate" means an advocate of the Royal Court of Guernsey,"

"Bailiff" includes the Bailiff, the Deputy Bailiff, a Lieutenant Bailiff, a Juge-Délegué and a Judge of the Royal Court,"

"Chief Officer of Customs and Excise" has the meaning given by section 1(1) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972,"

"enactment" includes a Law, an Ordinance and any subordinate legislation,"

"Judge of the Royal Court" means the office of that name established by section 1 of the Royal Court (Reform) (Guernsey) Law, 2008,"

"subordinate legislation" means any regulation, rule, order, notice, rule of court, resolution, scheme, warrant, byelaw or other instrument made under any enactment and having legislative effect, and".

Citation.

2. This Ordinance may be cited as the Libya (Restrictive Measures) (Guernsey) (Amendment) Ordinance, 2013.

Commencement.

3. This Ordinance shall come into force on the 17th June, 2013.

