

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

**THE INCOME TAX (GUERNSEY) (APPROVAL OF AGREEMENT WITH BAHRAIN)
ORDINANCE, 2025**

The States are asked to decide:-

Whether they are of the opinion to approve the draft Ordinance entitled "The Income Tax (Guernsey) (Approval of Agreement with Bahrain) Ordinance, 2025" and to direct that the same shall have effect as an Ordinance of the States.

EXPLANATORY MEMORANDUM

This Ordinance specifies, as an approved international agreement, an agreement providing for the obtaining, delivery, making available, furnishing and/or exchanging of documents and information in relation to tax, made for the purposes of the Income Tax (Guernsey) Law, 1975.

The agreement specified is the Agreement, signed between the States of Guernsey and the Government of the Kingdom of Bahrain on the 29th September, 2024, with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance.

The Income Tax (Guernsey)
(Approval of Agreement with Bahrain)
Ordinance, 2025

THE STATES, in pursuance of their Resolution of the 9th April, 2025^a, and in exercise of the powers conferred on them by section 75C of the Income Tax (Guernsey) Law, 1975^b and all other powers enabling them in that behalf, hereby order:-

Approval of Agreement.

1. (1) Pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, the agreement described in subsection (2) providing for the obtaining, delivery, making available, furnishing and/or exchanging of documents and information in relation to tax is specified for the purposes of that Law.

(2) The agreement is the Agreement between the States of Guernsey and the Government of the Kingdom of Bahrain for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance signed at Manama on the 29th day of September, 2024 for the States of Guernsey and the Kingdom of Bahrain.

Citation.

2. This Ordinance may be cited as the Income Tax (Guernsey) (Approval of Agreement with Bahrain) Ordinance, 2025.

^a Article V of Billet d'État No. VIII of 2025.

^b Ordres en Conseil Vol. XXV, p. 124; this enactment has been amended.

Commencement.

3. This Ordinance shall come into force on the 5th September, 2025.