

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

GUERNSEY (UNITED KINGDOM)

(Sheets on [Anguilla](#) – [Bermuda](#) – [British Virgin Islands](#) – [Cayman Islands](#) – [Gibraltar](#) – [Isle of Man](#) – [Jersey](#) – [Montserrat](#) – [Turks and Caicos Islands](#) – [United Kingdom of Great Britain and Northern Ireland](#))

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 3 April 2014, registered at the Secretariat General of the OECD on 17 April 2014 - Or. Engl. (*in force since 1 August 2014*)

ANNEX A – Taxes to which the Convention would apply:

For the Bailiwick of Guernsey, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (a)(i) and (a)(ii).

ANNEX B – Competent Authorities

The Director of Income Tax or his delegate.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual who has a place of abode in the Bailiwick of Guernsey and possesses British citizenship and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Guernsey.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>