

Act (2009:1124) on agreements between Sweden and Guernsey for the exchange of information in tax matters

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The agreement on the exchange of information in tax matters to the Kingdom of Sweden and Guernsey signed on 28 October 2008 apply as law in this country. The contract is written in English and in an appendix to this Act.

Transitional provisions

2009:1124

1. This Act comes into force on the day the Government.

2nd This law is effective for tax years beginning January 1 of the year following the year in which the Act comes into force or later or, if there is no tax, the tax levied on January 1 of the year following the year in which the Act enters into force. In matters that constitute criminal tax matters under the contract law apply from the effective date.

Annex

AGREEMENT BETWEEN THE KINGDOM OF SWEDEN AND THE STATES OF GUERNSEY FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

Whereas the Government of the Kingdom of Sweden and the States of Guernsey (“the Parties”) recognize that present legislation in Guernsey already provides for cooperation and the exchange of information in criminal matters;

Now, therefore, the Parties have agreed to conclude the following Agreement which contains obligations on the part of the Parties only:

Article 1

Scope of the Agreement

The Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, recovery and enforcement or collection of tax with respect to persons subject to such taxes, or to the investigation of tax matters or the criminal prosecution of tax matters in relation to such persons. A requested Party is not obliged to provide information which is neither held by its authorities nor in the possession of nor obtainable by persons who are within its territorial jurisdiction. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2

Taxes covered

1. This Agreement shall apply to the following taxes imposed by the Parties:

(a) in the case of Guernsey:

(i) income tax; and

(ii) dwellings profits tax;

(b) in the case of Sweden:

(I) the national income tax (state income tax);

(ii) the withholding tax on dividends (kupongskatten);

(Iii) the income tax on non-residents (the income tax on non-residents);

(Iv) the income tax on non-resident artistes and athletes (the income tax on non-resident artists and others);

(V) the municipal income tax (the municipal income tax);

(vi) the yield tax on pensions funds (avkastningsskatten på pensionsmedel).

2. This Agreement shall apply also to any identical taxes imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. This Agreement shall apply also to any substantially similar taxes imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes if the Parties so agree. The competent authority of each Party shall notify the other of substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.

Article 3

Definitions

1. In this Agreement:

- (a) “Guernsey” means Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law;
- (b) “Sweden” means the Kingdom of Sweden and, when used in a geographical sense, includes the national territory, the territorial sea of Sweden as well as other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction;
- (c) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) “competent authority” means, in the case of Guernsey, the Administrator of Income Tax or his delegate, and in the case of Sweden, the Minister of Finance, his authorised representative or the authority which is designated as a competent authority for the purposes of this Agreement;
- (e) “criminal laws” means all criminal laws designated as such under domestic law, irrespective of whether such are contained in the tax laws, the criminal code or other statutes;
- (f) “criminal tax matters” means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party;
- (g) “information gathering measures” means laws and administrative or judicial procedures enabling the requested Party to obtain and provide the information requested;
- (h) “information” means any fact, statement, document or record in whatever form;
- (i) “person” means a natural person, a company or any other body or group of persons;
- (j) “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (k) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (l) “public collective investment scheme” means any scheme or fund, in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (m) “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;

(n) “requested Party” means the Party to this Agreement which is requested to provide or has provided information in response to a request;

(o) “requesting Party” means the Party to this Agreement submitting a request for or having received information from the requested Party;

(p) “tax” means any tax covered by this Agreement.

2. As regards the application of this Agreement at any time by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 4

Exchange of information upon request

1. The competent authority of the requested Party shall provide upon request by the requesting Party information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the requested Party needs such information for its own tax purposes or the conduct being investigated would constitute a crime under the laws of the requested Party if it had occurred in the territory of the requested Party. The competent authority of the requesting Party shall only make a request for information pursuant to this Article when it is unable to obtain the requested information by other means, except where recourse to such means would give rise to disproportionate difficulty.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, the requested Party shall use at its own discretion all relevant information gathering measures necessary to provide the requesting Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of the requesting Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Party shall ensure that it has the authority, subject to the terms of Article 1, to obtain and provide, through its competent authority and upon request:

(a) information held by banks, other financial institutions, and any person, including nominees and trustees, acting in an agency or fiduciary capacity;

(b) (i) information regarding the legal and beneficial ownership of companies, partnerships, foundations and other persons, including in the case of collective investment schemes, information on shares, units and other interests;

(ii) in the case of trusts, information on settlors, trustees, protectors and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries.

Further, this Agreement does not create an obligation for a Party to obtain or provide ownership information with respect to publicly traded companies or public collective investment schemes, unless such information can be obtained without giving rise to disproportionate difficulties.

5. Any request for information shall be formulated with the greatest detail possible and shall specify in writing:

- (a) the identity of the person under examination or investigation;
- (b) the period for which the information is requested;
- (c) the nature of the information requested and the form in which the requesting Party would prefer to receive it;
- (d) the tax purpose for which the information is sought;
- (e) the reasons for believing that the information requested is foreseeably relevant to tax administration and enforcement of the requesting Party, with respect to the person identified in subparagraph (a) of this paragraph;
- (f) grounds for believing that the information requested is held in the requested Party or is in the possession of or obtainable by a person within the jurisdiction of the requested Party;
- (g) to the extent known, the name and address of any person believed to be in possession or control of the information requested;
- (h) a statement that the request is in conformity with the laws and administrative practices of the requesting Party, that if the requested information was within the jurisdiction of the requesting Party then the competent authority of the requesting Party would be able to obtain the information under the laws of the requesting Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
- (i) a statement that the requesting Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulty.

6. The competent authority of the requested Party shall acknowledge receipt of the request to the competent authority of the requesting Party and shall use its best endeavours to forward the requested information to the requesting Party as soon as possible.

Article 5

Tax examinations abroad

1. With reasonable notice, the requesting Party may request that the requested Party allow representatives of the competent authority of the requesting Party to enter the territory of the requested Party, to the extent permitted under its domestic laws, to

interview individuals and examine records with the written consent of the individuals or other persons concerned. The competent authority of the requesting Party shall notify the competent authority of the requested Party of the time and place of the intended meeting with the individuals concerned.

2. At the request of the competent authority of the requesting Party, the competent authority of the requested Party may permit representatives of the competent authority of the requesting Party to attend a tax examination in the territory of the requested Party.

3. If the request referred to in paragraph 2 is granted, the competent authority of the requested Party conducting the examination shall, as soon as possible, notify the competent authority of the requesting Party of the time and place of the examination, the authority or person authorised to carry out the examination and the procedures and conditions required by the requested Party for the conduct of the examination. All decisions regarding the conduct of the examination shall be made by the requested Party conducting the examination.

Article 6

Possibility of declining a request

1. The competent authority of the requested Party may decline to assist:

- (a) where the request is not made in conformity with this Agreement;
- (b) where the requesting Party has not pursued all means available in its own territory to obtain the information, except where recourse to such means would give rise to disproportionate difficulty; or
- (c) where the disclosure of the information requested would be contrary to public policy (*ordre public*).

2. This Agreement shall not impose upon a requested Party any obligation to provide items subject to legal privilege, or any trade, business, industrial, commercial or professional secret or trade process, provided that information described in paragraph 4 of Article 4 shall not by reason of that fact alone be treated as such a secret or trade process.

3. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

4. The requested Party shall not be required to obtain and provide information which if the requested information was within the jurisdiction of the requesting Party the competent authority of the requesting Party would not be able to obtain under its laws or in the normal course of administrative practice.

5. The requested Party may decline a request for information if the information is requested by the requesting Party to administer or enforce a provision of the tax law of the requesting Party, or any requirement connected therewith, which discriminates against a national or citizen of the requested Party as compared with a national or citizen of the requesting Party in the same circumstances.

Article 7

Confidentiality

1. All information provided and received by the competent authorities of the Parties shall be kept confidential.
2. Such information shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the purposes specified in Article 1, and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial decisions.
3. Such information may not be used for any purpose other than for the purposes stated in Article 1 without the express written consent of the competent authority of the requested Party.
4. Information provided to a requesting Party under this Agreement may not be disclosed to any other jurisdiction.

Article 8

Costs

Unless the competent authorities of the Parties otherwise agree, ordinary costs incurred in providing assistance shall be borne by the requested Party, and extraordinary costs in providing assistance (including costs of engaging external advisors in connection with litigation or otherwise) shall be borne by the requesting Party. The respective competent authorities shall consult from time to time with regard to this Article, and in particular the competent authority of the requested Party shall consult with the competent authority of the requesting Party in advance if the costs of providing information with respect to a specific request are expected to be significant.

Article 9

Language

Requests for assistance and responses thereto shall be drawn up in English.

Article 10

Mutual agreement procedure

1. Where difficulties or doubts arise between the Parties regarding the implementation or interpretation of this Agreement, the respective competent authorities shall use their best efforts to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities

of the Parties may mutually agree on the procedures to be used under Articles 4, 5 and 8.

3. Formal communications, including requests for information, made in connection with or pursuant to the provisions of the Agreement entered into will be in writing directly to the competent authority of the other Party at such address as may be notified by one Party to the other from time to time. Any subsequent communications regarding requests for information will be either in writing or verbally, whichever is most practical, between the earlier mentioned competent authorities or their authorised representatives.

Article 11

Entry into force

This Agreement shall enter into force on the thirtieth day after the later of the dates on which each of the Parties has notified the other in writing that the procedures required by its law have been complied with. The Agreement shall have effect:

- (a) for criminal tax matters on that date; and
- (b) for all other matters covered in Article 1 on that date, but only in respect of any tax year beginning on or after the first day of January of the calendar year next following that in which this Agreement enters into force or, where there is no tax year, all charges to tax arising on or after that date.

Article 12

Termination

- 1. This Agreement shall remain in force until terminated by either Party.
- 2. Either Party may terminate the Agreement by giving written notice of termination at least six months before the end of any calendar year. In such event, the Agreement shall cease to have effect on taxes chargeable for any tax year beginning on or after the first day of January of the calendar year next following the end of the six month period. All requests received up to the effective date of termination will be dealt with in accordance with the terms of this Agreement.
- 3. If the Agreement is terminated the Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under this Agreement.

In witness whereof the undersigned being duly authorised thereto have signed this Agreement.

Done at Helsinki, this 28th day of October 2008, in duplicate in the English language.

For the Government of the Kingdom of Sweden

Anders Borg

For the States of Guernsey

Lyndon Trott

(Translation)

AGREEMENT BETWEEN THE KINGDOM OF SWEDEN AND GUERNSEY ON THE EXCHANGE OF INFORMATION IN TAX MATTERS

When the Kingdom of Sweden and the States of Guernsey (the "Parties") notes that the current legislation in Guernsey already enable collaboration and exchange of information in criminal proceedings, the parties have agreed to conclude the following Agreement which contains obligations for the parties:

Article 1

Scope of the agreement

The Parties shall provide assistance through exchange of information that is foreseeably relevant to the application and enforcement of its internal legislation concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment or collection and recovery or enforcement respect to taxes in respect of persons liable to such taxes, or the investigation or prosecution of tax matters in relation to such persons. The Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession of or available to persons within its jurisdiction. The rights to persons by the requested Party or administrative practices remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2

Taxes covered by the Agreement

1. This Agreement shall apply to the following taxes imposed by the Parties:

a) i Guernsey:

- 1) taxes on income, and
- 2) tax on the gain on disposition of real property,

b) in Sweden:

- 1) the national income,
- 2) withholding tax,
- 3) the income tax on non-residents,
- 4) the income tax on non-resident artists and others,
- 5) the tax,

6) yield tax on pension funds.

2nd The Agreement shall apply also to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of, the existing taxes. If the parties agree to this effect, the agreement also apply to taxes of any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of, the existing taxes. The competent authority of each Party shall notify the other of substantial changes in laws which may affect that party's obligations under this Agreement.

Article 3

Definitions

1. In this Agreement:

a) refers to "Guernsey" Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law,

b) the term "Sweden" means the Kingdom of Sweden and, when used in a geographical sense, means the territory of Sweden, Sweden's territorial sea and other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction,

c) "company" means any body corporate or any entity which is treated as a legal person,

d) the term "competent authority", in Guernsey, "the Administrator of Income Tax "or their representatives and, in Sweden, the Minister of Finance, his authorized representative or the authority which is designated as a competent authority for the purposes of this Agreement,

e) the term "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether the contained in the tax laws, criminal laws or regulations,

f) the term "criminal tax matters" means tax matters involving intentional conduct committed before or after the entry into force, which under the criminal laws of the requesting Party may be subject to prosecution,

g) the term "gathering measures information "means laws and administrative or judicial procedures that enable the requested Party to obtain and provide information requested,

h) "information" means any fact, statement, document or record in whatever form,

i) "person" means an individual, a company and any other body of persons,

j) the term "company whose shares are publicly traded" a company whose principal class of shares is listed on a recognized stock exchange provided its listed shares can be readily purchased or sold by the public. Shares may be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors,

k) "principal class of shares" it or classes of shares representing a majority of the

voting power and value of the company,

l) "public collective investment scheme" means any scheme or fund in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors,

m) the term "recognized stock exchange" means any stock exchange Parties' competent authorities come agreed,

n) "requested Party" means the Contracting Party requested to provide or has provided information in the request,

o) "requesting Party" means the Contracting Party requesting or having received information from the requested Party,

p) "tax" means any tax covered by this Agreement.

2nd As a Party of this Agreement at any time shall, unless the context otherwise requires, any term not defined therein shall have the meaning which it has at that time under the Party's law and the meaning which it has under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 4

Exchange of information upon request

1. The competent authority of the requested Party shall provide upon request of the requesting Party information for the purposes specified in Article 1. Such information shall be exchanged without regard to whether the requested Party needs such information for its own tax purposes or whether the conduct being investigated would constitute a crime under the requested Party if it had occurred in the Requested Party. The competent authority of the requesting Party shall only request information under this Article when it is unable to obtain the information by other means, except where recourse to such means would give rise to disproportionate difficulties.

2nd If the information is available to the competent authority of the requested Party is not sufficient to accommodate a request for information, the requested Party shall, notwithstanding that the requested Party may not need such information for its own tax purposes, at its own discretion, take all necessary steps to obtain and provide the requested information to the requesting Party.

third If the competent authority of the requesting Party in particular requests, the competent authority of the requested Party, to the extent that this is permitted under its domestic laws, provide information under this Article in the form of depositions of witnesses and authenticated copies of documents.

4th Each Party shall ensure that it has the power, through its competent authority and upon request, with regard to the conditions set out in Article 1, to obtain and provide:

a) information held by banks, other financial institutions, and any person, including nominees and trustees, acting in an agency or fiduciary capacity,

b) 1) information regarding the legal and beneficial ownership of companies, partnerships, trusts and other individuals, including in the case of collective

investment schemes, information on shares, units and other interests,
2) in the case of trusts, information on settlors, trustees, "protectors" and beneficiaries, and in the case of foundations, information on founders, members of the Board and beneficiaries.

This Agreement does not require a Party to obtain or provide ownership information with companies whose shares are publicly traded or public collective investment schemes unless such information can be obtained without giving rise to disproportionate difficulties.

5th Any request for information must be written and designed as fully as possible with details of:

- a) the identity of the person under examination or investigation,
- b) the period for which information is requested,
- c) the requested information the characteristics of such and the form in which the requesting Party would prefer to be provided,
- d) the tax purpose for which the information is sought ,
- e) the reasons for believing that the information requested is foreseeably relevant to the requesting Party in the application or enforcement of the tax laws in respect of the person shown in a) of this paragraph,
- f) the reasons for believing that the information requested is in the requested Party or held by or available to a person in the Requested Party,
- g) to the extent known, the name and address of the person believed to be in possession or control of the information requested,
- h) a statement that the request is in conformity with laws and administrative practices of the requesting Party and the competent authority of the requesting Party, if the requested information was within the jurisdiction of the Party-could obtain the information under law or the customary administrative practices of the requesting Party and the request is in conformity with this agreement,
- i) a statement that the applicant Party has pursued all means to obtain the information at its disposal in its own territory, except those that would give rise to disproportionate difficulties.

6. The competent authority of the requested Party shall notify the competent authority of the requesting party receipt of the request and shall endeavor to urgently provide the requested information to the requesting party.

Article 5

Tax examinations abroad

1. The requesting party may, with reasonable notice, request that the requested Party allow representatives of the competent authority of the requesting Party to the requested Party, to the extent that this is permitted under its domestic laws, to interview individuals and examine records with the written consent of the persons concerned. The competent authority of the Requesting Party shall notify the

competent authority of the requested Party of the time and place of the intended meeting with the individuals concerned.

2nd At the request of the competent authority of the requesting Party, the competent authority of the requested Party may allow representatives of the competent authority of the requesting Party to attend a tax examination in the requested Party.

third If the request referred to in paragraph 2, the competent authority of the requested Party conducting the examination as soon as possible, notify the competent authority of the Requesting Party of the time and place of the examination, the authority or person authorized to carry out the examination and the procedures and conditions as the requested Party for the conduct of the examination. All decisions regarding the conduct of the examination shall be made by the requested Party conducting the examination.

Article 6

Ability to reject the request

1. The competent authority of the Requested Party may decline a request

- a) where the request is not made in conformity with this Agreement,
- b) where the requesting Party has not pursued all means to obtain the information it has at its disposal in its own territory, except where recourse to such means would give rise to disproportionate great difficulty, or
- c) where the disclosure of the information requested would be contrary to public policy (ordre public).

second This Agreement shall not impose upon a requested Party to disclose information covered by professional secrecy in connection with legal services, or commercial, business, industrial or professional secret or commercial secret or trade process, subject to information should not be considered constitute such a secret or trade process merely because they are those listed in Article 4, paragraph 4.

third A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

4th The requested Party shall not be required to obtain and provide information that the competent authority of the requesting Party, if the requested information was within the party's jurisdiction, can not obtain under its own laws or customary administrative practice.

5th The Requested Party may decline a request for information if the information is requested by the applicant Party to implement or enforce a provision of the requesting Party's tax law or any requirement connected therewith which under the same conditions discriminates against a national of the requested Party as compared with a national of the requesting Party.

Article 7

Privacy

1. All information provided and received by the Parties' competent authorities shall be kept confidential.

2nd Such information may be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the purposes specified in Article 1, and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial decisions.

third Such information may not, without the express written consent of the competent authority of the requested Party shall be used for purposes other than those specified in Article 1.

4th Information provided to a requesting Party under this Agreement may not be disclosed to any other jurisdiction.

Article 8

Costs

Unless the Parties' competent authorities have agreed otherwise, the requested Party shall bear the usual costs of assistance and the requesting Party for the costs of assistance that can not be considered normal (including costs of engaging external advisors in connection with litigation or otherwise purpose). The competent authorities shall from time to time confer in terms of this Article, and in particular the competent authority of the requested Party shall in advance consult with the competent authority of the requesting Party of the costs of providing information in response to a specific request are expected to be high .

Article 9

Language

Requests for assistance and answers thereto shall be drawn up in English.

Article 10

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Parties regarding the implementation or interpretation of this Agreement, the competent authorities shall endeavor to resolve the matter by mutual agreement.

2nd In addition to those required by paragraph 1, the Parties' competent authorities mutually agree on the procedures for the application of Articles 4, 5 and 8.

third Formal communications, including requests for information, to be taken in view of the provisions of the Agreement shall be in writing directly to the competent

authority of the other party at such address as such other party notifies. All subsequent communications regarding requests for information can be made either in writing or orally, depending on what is appropriate between the competent authorities or their authorized representatives.

Article 11

Entry into force

This Agreement shall enter into force on the thirtieth day after the date on which the last of the written notification, the parties shall provide that the procedures required by its law has been provided. Agreement shall be applied:

- a) for criminal tax matters on that date, and
- b) in all other matters covered in Article 1, as of that date, but only for taxable years beginning January 1 of the year immediately following the calendar year in which the Agreement enters into force, or later, or if there is no tax on tax levied or after that date.

Article 12

Termination

1. This Agreement shall remain in force until terminated by a Party.

2nd Either party may terminate this Agreement by giving notice of termination at least six months before the end of any calendar year. In such event, the Agreement shall cease to have effect in respect of taxes levied for the fiscal year beginning January 1 of the calendar year next following the expiration of the six month period. All requests received before the date of termination will be treated under the terms of this Agreement.

third If the Agreement is terminated the Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under this Agreement.

In witness whereof the undersigned, being duly authorized thereto, have signed this Agreement.

Done at Helsinki, 28 October 2008, in duplicate in the English language.

For the Government of Sweden

Anders Borg

For Guernsey

Lyndon Trott