

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 10) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 14th February 2014
by the Minister for External Relations**

STATES GREFFE



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 10) (JERSEY)
REGULATIONS 201-**

REPORT

[P.12/2014](#) contains a statement of the purpose of these Regulations.

P.12/2014 is the report and proposition requesting the States to ratify the signed Agreement on the Exchange of Information on Tax Matters between the Government of Jersey and the Government of Hungary.

These draft Regulations amend the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 by inserting the name of the country and the taxes covered by the Agreement.

Financial and manpower implications

There are no financial or manpower implications for the States arising from the adoption of these Regulations.

Explanatory Note

These Regulations amend the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 so as to give effect to a bilateral tax information exchange agreement between Jersey and Hungary.

Regulation 1 amends the Schedule to those Regulations by inserting in the relevant place the taxes covered by the tax information exchange agreement with Hungary.

Regulation 2 states the title of these Regulations and provides that they shall come into force forthwith.



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 10) (JERSEY)
REGULATIONS 201-**

Made [date to be inserted]
Coming into force [date to be inserted]

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹ and following the decision of the States to adopt Projet 12 of 2014, have made the following Regulations –

1 Schedule amended

In the Schedule to the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008², after the matter relating to Greenland there shall be inserted the following matter –

“Hungary	The territory of Hungary as defined by its laws in accordance with international law	(a) Personal income tax (b) Corporate tax (c) Land parcel tax (d) Building tax (e) Value added tax (f) Excise tax”.	
----------	--	--	--

2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 10) (Jersey) Regulations 201- and shall come into force forthwith.

¹

chapter 17.850

²

chapter 17.850.30