

STATES OF JERSEY



DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 4) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 17th September 2015
by the Minister for External Relations**

STATES GREFFE



Jersey

DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 4) (JERSEY) REGULATIONS 201-

REPORT

[P.95/2015 – ‘Ratification of the Agreement between the Government of Jersey and the Government of the Republic of Seychelles for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income’](#) contains a statement of the purpose of these Draft Regulations.

P.95/2015 is the proposition and report requesting the States to ratify the signed Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income between Jersey and the Republic of Seychelles, and includes a copy of that signed Agreement.

These Draft Regulations amend the Taxation (Double Taxation) (Jersey) Regulations 2010 by inserting the name of the country in the list of countries with which Jersey has made a Double Taxation Agreement or Convention.

Financial and manpower implications

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

Explanatory Note

These draft Regulations would further amend the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010 to add (by *Regulation 1*) the Double Taxation Agreement between Jersey and the Republic of Seychelles.

Regulation 2 gives the title of these Regulations and provides for them to come into force forthwith.



Jersey

**DRAFT TAXATION (DOUBLE TAXATION)
(AMENDMENT No. 4) (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, taken on the day these Regulations are made, to adopt P.95 of 2015, have made the following Regulations –

1 Schedule to Regulations amended

In the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010², after the matter relating to Rwanda there shall be inserted the following matter –

“Seychelles	The Republic of Seychelles. When used in a geographical sense, this includes the exclusive economic zone and continental shelf where Seychelles exercises sovereign rights and jurisdiction in conformity with the provisions of the United Nations Convention on the Law of the Sea.”.	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Double Taxation) (Amendment No. 4) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.20*