

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 8) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 30th October 2013
by the Minister for External Relations**

STATES GREFFE



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 8) (JERSEY)
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REPORT

The Proposition and Report [P.134/2013](#) – Ratification of the Agreement between the Government of Jersey and the Swiss Federal Council for the Exchange of Information on Tax Matters – provides the background and reasons for the making of these Regulations.

The draft Regulations will be presented for debate immediately after P.134/2013 has been debated, providing the Proposition is adopted.

Financial and manpower implications

As stated in P.134/2013, there are no financial or manpower implications for the States arising from the making of these Regulations.

Explanatory Note

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

Article 1 amends the Schedule to the principal Regulations by inserting in the relevant place the taxes covered by the tax information exchange agreement with Switzerland.

Article 2 provides for the title of these Regulations and for their coming into force forthwith.



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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 Projet 134 of 2013, 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 Sweden there shall be inserted the following matter –

“Switzerland	The territory of the Swiss Confederation as defined by its laws in accordance with international law	(a) the federal, cantonal and communal taxes on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, and other items of income)	
		(b) the federal, cantonal and communal taxes on capital	
		(c) the cantonal and communal inheritance and gift taxes”.	

2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 8) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.30*