

# STATES OF JERSEY



## **DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 4) (JERSEY) REGULATIONS 200-**

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**Lodged au Greffe on 1st October 2009  
by the Chief Minister**

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**STATES GREFFE**





Jersey

**DRAFT TAXATION (EXCHANGE OF  
INFORMATION WITH THIRD COUNTRIES)  
(AMENDMENT No. 4) (JERSEY)  
REGULATIONS 200-**

**REPORT**

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P.160/2009 and P.161/2009 contain a statement of the purpose of, and the financial and manpower implications of these Draft Regulations.

P.160/2009 and P.161/2009 will be the report and proposition requesting the States to ratify the signed agreements.

These Draft Regulations also amend the principal Regulations by inserting the dates the 4 bilateral tax information exchange agreements each signed by Jersey with Denmark, the Faroes, Finland and Germany came into force.

**Financial and manpower implications**

See P.160/2009 and P.161/2009 for financial and manpower statement.

## Explanatory Note

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These Regulations amend the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 (“principal Regulations”) so as to give effect to 2 bilateral tax information exchange agreements signed by the States of Jersey, one with New Zealand and the other with Australia. The Regulations also amend the principal Regulations by inserting the dates the 4 bilateral tax information exchange agreements each signed by Jersey with Denmark, the Faroes, Finland and Germany came into force.



Jersey

**DRAFT TAXATION (EXCHANGE OF  
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(AMENDMENT No. 4) (JERSEY)  
REGULATIONS 200-**

*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 2004<sup>1</sup> and paragraph 1.8.5 of the Strategic Plan 2006 to 2011 approved by the States on 27th June 2006 and following the decision of the States, taken on the day these Regulations are made, to adopt Projet 160 of 2009 and Projet 161 of 2009, have made the following Regulations –

**1 Schedule amended**

In the Schedule to the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008<sup>2</sup> –

(a) before the matter relating to Denmark there shall be inserted the following matter –

“Australia	Australia, excluding all external territories other than:  (i) the Territory of Norfolk Island,  (ii) the Territory of Christmas Island,  (iii) the Territory of Cocos (Keeling) Islands,  (iv) the Territory of Ashmore and Cartier Islands,  (v) the Territory of	taxes of every kind and description imposed under the federal tax laws administered by the Commissioner of Taxation”;	
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	<p>Heard Island and McDonald Islands, and</p> <p>(vi) the Coral Sea Islands Territory,</p> <p>and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this item) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf</p>		
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(b) before the matter relating to Norway there shall be inserted the following matter –

“New Zealand	<p>the territory of New Zealand excluding Tokelau and including any area beyond the territorial sea designated under New Zealand legislation and in accordance with international law as an area in which New Zealand may exercise sovereign rights with respect to natural resources</p>	<p>taxes of every kind and description”;</p>	
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(c) in the fourth column under the heading “Date tax information exchange agreement came into force” –

- (i) in the matter relating to Denmark there shall be inserted the date “6th June 2009”;
- (ii) in the matter relating to the Faroes there shall be inserted the date “21st August 2009”;
- (iii) in the matter relating to Finland there shall be inserted the date “3rd August 2009”;

- (iv) in the matter relating to the Federal Republic of Germany there shall be inserted the date “28th August 2009”.

## **2 Citation and commencement**

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 4) and shall come into force forthwith.

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- <sup>1</sup> *chapter 17.850*  
<sup>2</sup> *chapter 17.850.30*