

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 11) (JERSEY) REGULATIONS 201-

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

STATES GREFFE



Jersey

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INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 11) (JERSEY)
REGULATIONS 201-**

REPORT

P.52/2014 contains a statement of the purpose of these Regulations.

P.52/2014 is the proposition and report requesting the States to ratify the signed Agreement on the exchange of information relating to tax matters between the Government of Jersey and the Kingdom of Belgium.

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 to give effect to a bilateral tax information exchange agreement between Jersey and Belgium.

Regulation 1 amends the Schedule to those Regulations by inserting in the relevant place the taxes covered by the agreement with Belgium.

Regulation 2 states the title of these Regulations and would bring them 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 to adopt Projet 52 of 2014, have made the following Regulations –

1 Interpretation

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

“Belgium	The territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction	Taxes of every kind and description imposed on behalf of the Kingdom of Belgium or of its political subdivisions or local authorities”.	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 11) (Jersey) Regulations 201- and come into force forthwith.

¹

chapter 17.850

²

chapter 17.850.30