

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 6) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 11th February 2013
by the Chief Minister**

STATES GREFFE



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 6) (JERSEY)
REGULATIONS 201-**

REPORT

P.22/2013 and P.23/2013 contain a statement of the purpose of these Draft Regulations.

P.22/2013 and P.23/2013 are the individual Reports and Propositions requesting the States to ratify the signed agreements for the Exchange of Information Relating to Tax Matters between the Government of Jersey and the Government of the Federative Republic of Brazil and between the Government of Jersey and the Government of the Republic of Latvia.

These Draft Regulations amend the principal Regulations by inserting the name of the country and the taxes covered by each agreement.

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 Regulations amend the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 so as to give effect to 2 bilateral tax information exchange agreements, one between Jersey and Brazil, and the other between Jersey and Latvia.

Regulation 1 amends the Schedule to those Regulations by inserting in the relevant place the taxes covered by the tax information exchange agreements with Brazil and Latvia.

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



Jersey

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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 22* of 2013 and *Projet 23* 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 –

- (a) after the matter relating to Austria there shall be inserted the following matter –

“Brazil	The Federative Republic of Brazil	Federal income tax”;	
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- (b) after the matter relating to Japan there shall be inserted the following matter –

“Latvia	The Republic of Latvia, including any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and, in accordance with international law, the rights of Latvia may be exercised	(a) Enterprise income tax (uznemumu ienakuma nodoklis) (b) Micro-enterprise income tax (mikrouzņēmumu ienakuma nodoklis) (c) Personal income tax (iedzīvotāju ienakuma nodoklis) (d) Immovable property tax (nekustama	
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	with respect to the sea bed and its sub-soil and their natural resources	(e)	ipasuma nodoklis) Value added tax (pievienotas vertibas nodoklis)".	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 6) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.30*