

STATES OF JERSEY



DRAFT TAXATION (IMPLEMENTATION) (MISCELLANEOUS AMENDMENTS) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 21st May 2018
by the Minister for External Relations**

STATES GREFFE



Jersey

DRAFT TAXATION (IMPLEMENTATION) (MISCELLANEOUS AMENDMENTS) (JERSEY) REGULATIONS 201-

REPORT

The States have been asked to approve the ratification of a tax information exchange agreement with the Kingdom of Spain ([P.60/2018](#)). This has drawn attention to the administrative advantage to be obtained through an amendment to the [Taxation \(Exchange of Information with Third Countries\) \(Jersey\) Regulations 2008](#). Under the present Regulations, while the date on which a tax information exchange agreement entered into force can be inserted into the Schedule attached to the Regulations by Order, this does not apply to the name of the jurisdiction, its description or the taxes covered, which can only be inserted through an amendment to the Regulations. The proposed amendment, if approved, will enable all changes to the Schedule to be made by Order, which will facilitate what are administrative changes to the Schedule that follow on from the ratification of a tax information exchange agreement by the States. An equivalent amendment is also proposed to the [Taxation \(Double Taxation\) \(Jersey\) Regulations 2010](#) so that for the third country for which a double taxation agreement is ratified by the States, the name of the third country and any description of that country can be inserted into the Schedule attached to the Regulations by Order, rather than by an amendment to the Regulations, thereby to be consistent with the present ability to make an Order for the insertion into the Schedule of the date on which the double taxation agreement with the third country entered into force.

Collective responsibility under Standing Order 21(3A)

The Council of Ministers has a single policy position on this proposition, and as such, all Ministers are bound by the principle of collective responsibility to support the proposition, as outlined in the Code of Conduct and Practice for Ministers and Assistant Ministers ([R.11/2015](#) refers).

Financial and manpower implications

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

Explanatory Note

These draft Regulations would further amend the Taxation (Exchange of Information with Third Countries (Jersey) Regulations 2008 so as to enable future amendments giving effect to bilateral tax information exchange agreements between Jersey and third countries to be made to the Schedule to those Regulations by means of Orders (*Regulation 1*).

Regulation 2 would make an equivalent change, for consistency of approach, to the use of Orders for future amendments to the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010.

Regulation 3 would give the title by which these Regulations may be cited and provides for them to come into force forthwith.



Jersey

**DRAFT TAXATION (IMPLEMENTATION)
(MISCELLANEOUS AMENDMENTS) (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, have made the following Regulations –

1 Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 amended

In Regulation 16A of the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008², for paragraph (3) there shall be substituted the following paragraph –

- “(3) The Minister for External Relations shall, by Order, amend the Schedule so as to add, for a third country –
- (a) the name of that third country and any description of it;
 - (b) the description of tax in respect of which the tax information exchange agreement with that third country is made; and
 - (c) the date on which the tax information exchange agreement with that third country came into force.”.

2 Taxation (Double Taxation) (Jersey) Regulations 2010 amended

For the text of Regulation 3 of the Taxation (Double Taxation) (Jersey) Regulations 2010³ there shall be substituted the following text –

- “The Minister for External Relations shall, by Order, amend the Schedule so as to add, in relation to a DTA –
- (a) the name of the third country, and any description of the third country, with which the DTA is made; and
 - (b) the date on which the DTA with that third country entered into force.”.

3 Citation and commencement

These Regulations may be cited as the Taxation (Implementation) (Miscellaneous Amendments) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.30*
³ *chapter 17.850.20*