

STATES OF JERSEY



DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 3) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 11th August 2015
by the Minister for External Relations**

STATES GREFFE



Jersey

DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 3) (JERSEY) REGULATIONS 201-

REPORT

The States have been asked to ratify the signed Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income between the Government of Jersey and the Government of the Republic of Rwanda (*see P.90/2015*).

These Regulations amend the Taxation (Double Taxation) (Jersey) Regulations 2010 by inserting the name of the country in the list of countries with which Jersey has made a Double Taxation Agreement or Convention.

Financial and manpower implications

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

Explanatory Note

Regulation 1 amends the Taxation (Double Taxation) (Jersey) Regulations 2010 to include in the Schedule to those Regulations the Double Taxation Agreement between Jersey and Rwanda.

Regulation 2 sets out the title of these Regulations and provides that they will come into force forthwith.



Jersey

**DRAFT TAXATION (DOUBLE TAXATION)
(AMENDMENT No. 3) (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 and following the decision of the States, taken on the day these Regulations are made, to adopt P.90/2015, have made the following Regulations –

1 Schedule amended

In the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010², after the matter relating to Qatar, there shall be inserted the following matter –

“Rwanda	The Republic of Rwanda. When used in a geographical sense, this includes all the territory, lakes and any other area in the lakes and in the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law.”.	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Double Taxation) (Amendment No. 3) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.20*