

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 12) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 22nd December 2014
by the Minister for External Relations**

STATES GREFFE



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 12) (JERSEY)
REGULATIONS 201-**

REPORT

P.178/2014 contains a statement of the purpose of these Draft Regulations.

P.178/2014 is the report and proposition requesting the States to ratify the signed Agreement for the Exchange of Information Relating to Tax Matters between the Government of Jersey and the Government of Romania.

These Draft Regulations amend the principal Regulations 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 Draft Regulations.

Explanatory Note

These Regulations would further amend the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 so as to give effect to a bilateral tax information exchange agreement between Jersey and Romania.

Regulation 1 amends the Schedule to those Regulations to insert the name and description of the country, and the taxes covered by the agreement.

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



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
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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 178 of 2014, have made the following Regulations –

1 Schedule to Regulations amended

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

“Romania	The state territory of Romania, including its territorial sea and air space, over which Romania exercises sovereignty, as well as the contiguous zone, the continental shelf and the exclusive economic zone over which Romania exercises sovereign rights and jurisdiction, in accordance with its legislation and with rules and principles of international law	Taxes of every kind and description imposed by the laws of Romania”	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 12) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.30*