

# STATES OF JERSEY



## DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT) (JERSEY) REGULATIONS 201-

---

Lodged au Greffe on 4th December 2012  
by the Chief Minister

---

STATES GREFFE





Jersey

## **DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT) (JERSEY) REGULATIONS 201-**

### **REPORT**

---

The States has 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 Singapore.

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

To date, the principal Regulations have required that the full text of the Double Taxation Agreement should be reproduced in a Schedule to the Regulations. As more Double Taxation Agreements have been made (there are now 5 such Agreements), the need to include the full text in the Schedule has become unwieldy. As all of the Agreements are also available on the Taxes Office website, their removal from the Schedule will not affect their availability to any interested party. These Regulations therefore amend the principal Regulations to remove the requirement to reproduce the full text of a double Taxation Agreement in the principal Regulations.

#### **Financial and manpower implications**

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

## Explanatory Note

---

These Regulations amend the Taxation (Double Taxation) (Jersey) Regulations 2010 “principal Regulations” in two main respects. First, they remove the requirement to reproduce the full text of a double taxation agreement in the principal Regulations. Second, they add Singapore to the list of countries with which Jersey has made a double taxation agreement to which these Regulations apply.

*Regulation 1* is an interpretation provision.

*Regulation 2* amends the definition of “DTA” (double taxation agreement) in the principal Regulations so as to exclude the reference to the agreement being reproduced in a Schedule to the principal Regulations.

*Regulation 3* amends the provision in the principal Regulations concerning how DTAs are given effect in two respects. First, it removes the reference to the Schedules that reproduce each DTA in full. Second it makes provision so that each DTA is treated as an “arrangement” for the purposes of Part 14 of the Income Tax (Jersey) Law 1961. Part 14 makes provision in respect of double taxation arrangements.

*Regulation 4* substitutes for “Schedule 1” the words “the Schedule”.

*Regulation 5* substitutes for Schedule 1 to the principal Regulations a Schedule that lists the third countries with which Jersey has made a DTA. Under Regulation 3, the Schedule has effect as an index of DTAs and the dates they enter into force. The substituted Schedule adds Singapore to the third countries with which Jersey has made a DTA.

*Regulation 6* repeals the Schedules in the principal Regulations setting out the full text of each DTA.

*Regulation 7* sets out the title of these Regulations and provides that they will come into force forthwith.



Jersey

## **DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT) (JERSEY) REGULATIONS 201-**

### **Arrangement**

---

#### **Regulation**

1	Interpretation .....	7
2	Regulation 1 amended .....	7
3	Regulation 2 substituted .....	7
4	Regulation 3 amended .....	8
5	Schedule 1 substituted .....	8
6	Schedules 2 to 5 repealed .....	9
7	Citation and commencement .....	9





Jersey

## **DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT) (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 2004<sup>1</sup> and following the decision of the States, taken on the day these Regulations are made, to adopt P.129/2012, have made the following Regulations –

### **1 Interpretation**

In these Regulations “principal Regulations” means the Taxation (Double Taxation) (Jersey) Regulations 2010<sup>2</sup>.

### **2 Regulation 1 amended**

In Regulation 1(1) of the principal Regulations –

- (a) for the definition “DTA” there shall be substituted the following definition –
  - “ ‘DTA’ means an agreement for the avoidance of double taxation made between Jersey and a third country;”;
- (b) in the definition “third country” –
  - (i) for the words “Schedule 1” there shall be substituted the words “the Schedule”, and
  - (ii) for the words “that Schedule” there shall be substituted the words “the Schedule”.

### **3 Regulation 2 substituted**

For Regulation 2 of the principal Regulations there shall be substituted the following Regulation –

**“2 DTAs given effect**

- (1) A DTA shall have effect, in accordance with its terms, notwithstanding the provisions of the 1961 Law or any other enactment.
- (2) The operation of the 1961 Law shall be modified with the effect that Part 14 of the 1961 Law shall apply as if a DTA were an arrangement having effect under Article 111 of that Law.
- (3) The Schedule has effect as an index of DTAs and the dates they entered into force.”.

**4 Regulation 3 amended**

In Regulation 3 of the principal Regulations for the words “Schedule 1” there shall be substituted the words “the Schedule”.

**5 Schedule 1 substituted**

For Schedule 1 to the principal Regulations there shall be substituted the following Schedule –

**“SCHEDULE**

(Regulations 1, 2 and 3)

**DOUBLE TAXATION AGREEMENTS**

<b>1</b> <b>Country or territory</b>	<b>2</b> <b>Description</b>	<b>3</b> <b>Date of entry into force</b>
Estonia	The Republic of Estonia. When used in a geographical sense this means the territory of Estonia and any other area adjacent to the territorial waters of Estonia within which, under the laws of Estonia and in accordance with international law, the rights of Estonia may be exercised with respect to the sea bed and its sub-soil and their natural resources.	30th December 2011
The Hong Kong Special Administrative Region of the People’s Republic of China	The Hong Kong Special Administrative Region, being any territory where the tax laws of the Hong Kong Special Administrative region of the People’s Republic of China apply.	
Malta	The Republic of Malta. When used in a geographical sense, this means the island of Malta, the island of Gozo and	19th July 2010



	the other islands of the Maltese archipelago including the territorial waters thereof, as well as any area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial waters, wherein Malta exercises sovereign rights, jurisdiction, or control in accordance with international law and its national law, including its legislation relating to the exploration of the continental shelf and exploitation of its natural resources.	
Qatar	The State of Qatar's lands, internal waters, territorial sea including its bed and subsoil, the air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with the provisions of international law and Qatar's national laws and regulations.	22nd November 2012
Singapore	The Republic of Singapore. When used in a geographical sense, this includes its land territory, internal waters and territorial sea, as well as any maritime area situated beyond the territorial sea which has been or might in the future be designated under its national law, in accordance with international law, as an area within which Singapore may exercise sovereign rights or jurisdiction with regards to the sea, the sea-bed, the subsoil and the natural resources.”.	

**6 Schedules 2 to 5 repealed**

Schedules 2 to 5 to the principal Regulations shall be repealed.

**7 Citation and commencement**

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

- 
- <sup>1</sup> *chapter 17.850*  
<sup>2</sup> *chapter 17.850.20*