



## States Greffe

Neville Benbow  
Chief Executive Officer  
Law Society of Jersey

### **BY EMAIL**

16th May 2023

Dear Mr Benbow,

### **P.28/2023 Draft Taxation (Exchange of Information – Amendment) (Jersey) Regulations 202-**

Following the lodging of the Draft Taxation (Exchange of Information – Amendment) (Jersey) Regulations 202- ([P.28/2023](#)) (the proposed Regulations) the Economic and International Affairs Panel (the Panel) is seeking further clarification on the impact of the potential legislation.

The Panel would therefore be appreciative of any views of the Law Society of Jersey on the proposed Regulations. This includes the following points:

1. What are the legal consequences of the proposed Regulations, given the recent quashing of production notices?
2. Are the proposed Regulations necessary to establish a definition of foreseeably relevant tax information?
3. What are the implications of the proposed Regulations regarding:
  - (i) the enablement of speculative requests for information that have no apparent nexus to an open inquiry or investigation; and
  - (ii) the avoidance of OECD sanctions against Jersey?
4. What will be the impact of the proposed Regulations on the Island's legal profession e?
5. What consultation with the Law Society of Jersey and the wider legal profession has been undertaken with respect to the proposed Regulations?

Noting that the proposed Regulations will be debated shortly, we would be grateful if you could respond to this letter at your earliest convenience.

If you have any questions regarding this or our work in general, please do not hesitate to contact me. Please note that unless otherwise stated, all letters will be uploaded to the Scrutiny website as a matter of course.

Yours sincerely,

Deputy Moz Scott

**Chair**  
**Economic and International Affairs Scrutiny Panel**