

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 9) (JERSEY) REGULATIONS 201-

**Lodged au Greffe on 23rd December 2013
by the Minister for External Relations**

STATES GREFFE



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 9) (JERSEY)
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REPORT

The Proposition and Report P.168/2013 – Ratification of the Agreement on the Exchange of Information relating to Tax Matters between the Government of Jersey and the Government of the Republic of Slovenia – provides the background and reasons for the making of these Regulations.

The draft Regulations will be presented for debate immediately after P.168/2013 has been debated, provided that proposition has been adopted.

Financial and manpower implications

As stated in P.168/2013, there are no financial or manpower implications for the States arising from the making of these Regulations.

Explanatory Note

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

Regulation 1 amends the Schedule to those Regulations by inserting in the relevant place the taxes covered by the tax information exchange agreement with Slovenia.

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



Jersey

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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 168 of 2013, have made the following Regulations –

1 Schedule 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 –

“Slovenia	The Republic of Slovenia and, when used in a geographical sense, the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law	Taxes of every kind and description imposed on behalf of the Republic of Slovenia or of its political subdivisions or local authorities”.	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 9) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.30*