



Jersey

**TAXATION (IMPLEMENTATION)
(CONVENTION ON MUTUAL
ADMINISTRATIVE ASSISTANCE IN TAX
MATTERS) (JERSEY) REGULATIONS 2014**

Official Consolidated Version

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TAXATION (IMPLEMENTATION) (CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) (JERSEY) REGULATIONS 2014

Contents

Regulation

1	Interpretation	3
1A	Tax information	3
2	Exchange of information on request.....	4
3	Parties to the Convention.....	4
4	Citation	4

SCHEDULE 5

LIST OF PARTIES TO THE CONVENTION	5
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ENDNOTES 9

Table of Legislation History.....	9
Table of Endnote References.....	9



Jersey

TAXATION (IMPLEMENTATION) (CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) (JERSEY) REGULATIONS 2014

THE STATES, in pursuance of Article 2 of the [Taxation \(Implementation\) \(Jersey\) Law 2004](#) and following the decision of the States, taken on the day these Regulations are made, to adopt P.154 of 2013, have made the following Regulations –

Commencement [[see endnotes](#)]

1 Interpretation

(1) In these Regulations, unless the context otherwise requires –

“Convention” means the Convention on Mutual Administrative Assistance in Tax Matters done in Strasbourg on 25th January 1988 as amended by the Protocol done in Paris on 27th May 2010, signed on behalf of the United Kingdom and as extended to Jersey;

“Jersey competent authority” means the Minister for Treasury and Resources or his or her authorized representative;

“requesting Party” means a Party to the Convention who requests the Jersey competent authority for tax information concerning particular persons or transactions and “request” shall be construed accordingly;

“tax information” has the meaning given in Regulation 1A.¹

(2) ²

1A Tax information³

(1) For the purposes of these Regulations “tax information” means information that is foreseeably relevant to the administration or enforcement of the domestic laws of the requesting Party concerning any tax described in Article 2(1)(a) of the Convention and listed in Annex A to the Convention as being a tax of the requesting Party, including information that is foreseeably relevant to –

- (a) the determination or assessment of the liability of person to such taxes;
- (b) the determination, assessment and collection of such taxes;
- (c) the recovery and enforcement of such taxes;
- (d) the recovery and enforcement of tax claims; or
- (e) the investigation or prosecution of tax matters.

- (2) Information is foreseeably relevant to the administration or enforcement of the domestic laws of a requesting Party –
 - (a) if there are reasonable grounds to believe that there is sufficient connection between the person who is the subject of the request and the domestic laws of the requesting Party and that there is a reasonable possibility those laws may apply to the person; and
 - (b) regardless of whether there are matters that are still to be determined by the requesting Party in respect of the person’s liability to tax.
- (3) When determining whether information is foreseeably relevant regard must be had to the Model Tax Convention on Income and on Capital: Condensed Version (including the commentary), as updated from time to time, published by the Organisation for Economic Cooperation and Development.
- (4) Tax information may be –
 - (a) information within an individual’s knowledge or belief; or
 - (b) information recorded in a document or any other record in any format, that a person has in their possession, custody or control.

2 Exchange of information on request

Where the Jersey competent authority has received a request from a requesting party, Regulations 2 to 16 and Regulation 16B of the [Taxation \(Exchange of Information with Third Countries\) \(Jersey\) Regulations 2008](#) shall, to the extent applicable and with any necessary modifications, apply in respect of the request as if references to –

- (a) “request” were to a request by a requesting Party;
- (b) “tax”, were to a tax described in Article 2(1) (a) of the Convention and listed in Annex A of the Convention in respect of the requesting Party and “tax information” were construed accordingly;
- (c) “taxpayer”, where applicable, were to a transaction;
- (d) “tax information exchange agreement” were to the Convention;
- (e) “third country” were to a requesting Party.

3 Parties to the Convention

- (1) The Schedule specifies –
 - (a) the Parties to the Convention in respect of whom the Convention is in force; and
 - (b) the date of entry into force of the Convention in respect of each such Party.
- (2) The Minister shall, by Order, amend the Schedule so as to add further Parties in respect of whom the Convention enters into force and the dates of such entering into force.

4 Citation

These Regulations may be cited as the Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Jersey) Regulations 2014.

SCHEDULE⁴

(Regulation 3)

LIST OF PARTIES TO THE CONVENTION

PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE OF CONVENTION IN RESPECT OF CONVENTION PARTY
Albania	1st December 2013
Andorra	1st December 2016
Anguilla	1st March 2014
Argentina	1st January 2013
Aruba	1st September 2013
Australia	1st December 2012
Austria	1st December 2014
Azerbaijan	1st September 2015
Barbados	1st November 2016
Belgium	1st April 2015
Belize	1st September 2013
Bermuda	1st March 2014
Brazil	1st October 2016
British Virgin Islands	1st March 2014
Bulgaria	1st July 2016
Cameroon	1st October 2015
Canada	1st March 2014
Cayman Islands	1st January 2014
Chile	1st November 2016
China (People's Republic of)	1st February 2016
Columbia	1st July 2014
Cook Islands	1st September 2017
Costa Rica	1st August 2013
Croatia	1st June 2014
Curaçao	1st September 2013

Cyprus	1st April 2015
Czech Republic	1st February 2014
Denmark	1st June 2011
Estonia	1st November 2014
Faroe Islands	1st June 2011
Finland	1st June 2011
France	1st April 2012
Georgia	1st June 2011
Germany	1st December 2015
Ghana	1st September 2013
Gibraltar	1st March 2014
Greece	1st September 2013
Greenland	1st June 2011
Guernsey	1st August 2014
Hungary	1st March 2015
Iceland	1st February 2012
India	1st June 2012
Indonesia	1st May 2015
Ireland	1st September 2013
Isle of Man	1st March 2014
Israel	1st December 2016
Italy	1st May 2012
Japan	1st October 2013
Jersey	1st June 2014
Kazakhstan	1st August 2015
Korea	1st July 2012
Latvia	1st November 2014
Lebanon	1st September 2017
Liechtenstein	1st December 2016
Lithuania	1st June 2014
Luxembourg	1st November 2014

Malaysia	1st May 2017
Malta	1st September 2013
Marshall Islands	1st April 2017
Mauritius	1st December 2015
Mexico	1st September 2012
Moldova	1st March 2012
Monaco	1st April 2017
Montserrat	1st October 2013
Nauru	1st October 2016
Netherlands	1st September 2013
New Zealand	1st March 2014
Nigeria	1st September 2015
Niue	1st October 2016
Norway	1st June 2011
Pakistan	1st April 2017
Panama	1st July 2017
Poland	1st October 2011
Portugal	1st March 2015
Romania	1st November 2014
Russia	1st July 2015
Saint Kitts and Nevis	1st December 2016
Saint Lucia	1st March 2017
Saint Vincent and the Grenadines	1st December 2016
Samoa	1st December 2016
San Marino	1st December 2015
Saudi Arabia	1st April 2016
Senegal	1st December 2016
Seychelles	1st October 2015
Singapore	1st May 2016
Sint Maarten	1st September 2013
Slovak Republic	1st March 2014

Slovenia	1st June 2011
South Africa	1st March 2014
Spain	1st January 2013
Sweden	1st September 2011
Switzerland	1st January 2017
Tunisia	1st February 2014
Turks and Caicos	1st December 2013
Uganda	1st September 2016
Ukraine	1st September 2013
United Kingdom	1st October 2011
Uruguay	1st December 2016

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Jersey) Regulations 2014	R&O.7/2014	1 June 2014	P.155/2013
Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Amendment of Regulations No. 1) (Jersey) Order 2014	R&O.66/2014	17 June 2014	
Taxation (Implementation) (Miscellaneous Provisions) (Jersey) Order 2014	R&O.210/2014	18 December 2014	
Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Amendment of Regulations No. 2) (Jersey) Order 2015	R&O.50/2015	1 August 2015	
Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Amendment of Regulations No. 3) (Jersey) Order 2015	R&O.95/2017	16 September 2017	
Taxation (Exchange of Information – Amendment) (Jersey) Regulations 2023	R&O.55/2023	5 July 2023	P.28/2023

*Projets available at statesassembly.gov.je

Table of Endnote References

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- ¹ Regulation 1(1) amended by R&O.55/2023
- ² Regulation 1(2) deleted by R&O.55/2023
- ³ Regulation 1A inserted by R&O.55/2023
- ⁴ Schedule amended by R&O.66/2014, R&O.210/2014, R&O.50/2015, table substituted R&O.95/2017