



Jersey

TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT) (JERSEY) REGULATIONS 2009

Made 21st January 2009
Coming into force 28th January 2009

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹ and paragraph 1.8.5 of the Strategic Plan 2006–2011 approved by the States on 28th June 2006 and following the decision of the States, taken on the day these Regulations are made, to adopt Projet 171 of 2008, have made the following Regulations –

1 Interpretation

In these Regulations “principal Regulations” means the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008².

2 Regulation 1 amended

In Regulation 1 after the definition “tax information” there shall be inserted the following definition –

“ ‘tax information exchange agreement’ means an agreement between Jersey and a third country for the exchange of tax information;”.

3 Regulation 16A inserted

After Regulation 16 of the principal Regulations there shall be inserted the following Regulation –

“16A Application

- (1) These Regulations apply to tax information foreseeably relevant to the administration and enforcement of the domestic laws of a third country specified in the Schedule, in respect of a tax specified in

the Schedule, from the date on which a tax information agreement between Jersey and that third country in respect of that tax came into force.

- (2) There shall be specified in the Schedule the date on which a tax information exchange agreement came into force.
- (3) The Chief Minister shall by Order amend the Schedule so as to add, for a third country and any description of tax, the date the tax information exchange agreement relating to that third country and description of tax came into force.”.

4 Amendment of the Schedule

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

“SCHEDULE

(Regulations 1 and 16A)

LIST OF THIRD COUNTRIES AND TAXES

Country or territory	Description	Tax	Date tax information exchange agreement came into force
Federal Republic of Germany	The area in which the tax law of the Federal Republic of Germany is in force	(a) Income tax (Einkommensteuer) (b) Incorporation tax (Körperschaftsteuer) (c) Trade tax (Gewerbesteuer) (d) Capital tax (Vermögensteuer) (e) Inheritance tax (Erbschaftsteuer)	
Netherlands	The part of the Kingdom of the Netherlands that is situated in Europe, including its territorial seas and any area beyond the territorial seas within which the	(a) Income tax (Incomstenbelasting) (b) Wages tax (Loonbelasting) (c) Company tax, including the Government share in the net profits of the	1st March 2008

	Netherlands, in accordance with international law, exercises jurisdiction or sovereign rights	exploitation of natural resources levied pursuant to the Mining Act (Vennootshcapsbelasting, daaronder begrepen het aandeel van de Regering in de netto-winsten behaald met de exploitatie van natuurlijke rijkdommen geheven krachtens de Mijnbouwwet)	(d) Dividend tax (Dividendbelasting) (e) Gift tax (Schenkingsrecht) (f) Inheritance tax (Successierecht)
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5 Citation and commencement

- (1) These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment) (Jersey) Regulations 2009.
- (2) These Regulations come into force 7 days after they are made.

A.H. HARRIS

Deputy Greffier of the States

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- ¹ *chapter 17.850*
² *R&O.23/2008*