



Jersey

TAXATION (DOUBLE TAXATION) (AMENDMENT OF REGULATIONS) (No. 2) (JERSEY) ORDER 2019

Made

28th February 2019

Coming into force

7th March 2019

THE MINISTER FOR EXTERNAL RELATIONS, in pursuance of Regulation 3 of the Taxation (Double Taxation) (Jersey) Regulations 2010¹, orders as follows –

1 Taxation (Double Taxation) (Jersey) Regulations 2010 amended

In the table in the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010² –

(a) before the item and entries relating to Luxembourg there is inserted –

“Liechtenstein	The Principality of Liechtenstein. When used in a geographical sense, means the area of the sovereign territory of the Principality of Liechtenstein in accordance with international law and domestic law.	21st December 2018”;
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(b) before the item and entries relating to Qatar there is inserted –

“Mauritius	The Republic of Mauritius including – (i) all the territories and islands which, in accordance with the laws of Mauritius, constitute the State of Mauritius; (ii) the territorial sea of Mauritius; and (iii) any area outside the territorial sea of Mauritius which in accordance with international law has been or may hereafter be designated, under the laws	19th December 2018”.
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	of Mauritius, as an area, including the Continental Shelf, within which the rights of Mauritius with respect to the sea, the sea-bed and sub-soil and their natural resources may be exercised.	
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2 Citation and commencement

This Order may be cited as the Taxation (Double Taxation) (Amendment of Regulations) (No. 2) (Jersey) Order 2019 and comes into force 7 days after the day it is made.

SENATOR I.J. GORST

Minister for External Relations

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- ¹ *chapter 17.850.20*
² *chapter 17.850.20*