

TAXATION (IMPLEMENTATION) (INTERNATIONAL TAX COMPLIANCE) (COMMON REPORTING STANDARD) REGULATIONS (JERSEY) AMENDMENT ORDER 2024

Contents

Article

1	Taxation (Implementation) (International Tax Compliance) (Common Reporting	
	Standard) (Jersey) Regulations 2015 amended	. 2
2	Schedule 4 (participating jurisdictions) amended	. 2
3	Schedule 2 (participating jurisdictions) amended	. 2
4	Schedule 3 (participating jurisdictions) amended	. 3
5	Schedule 4 (participating jurisdictions) amended	.3
6	Citation and commencement	. 3



TAXATION (IMPLEMENTATION) (INTERNATIONAL TAX COMPLIANCE) (COMMON REPORTING STANDARD) REGULATIONS (JERSEY) AMENDMENT ORDER 2024

Made

Coming into force

10th June 2024 in accordance with Article 6

THE MINISTER FOR EXTERNAL RELATIONS makes this Order under Regulation 1(6) of the <u>Taxation (Implementation) (International Tax Compliance)</u> (Common Reporting Standard) (Jersey) Regulations 2015 –

1 <u>Taxation (Implementation) (International Tax Compliance) (Common Reporting</u> <u>Standard) (Jersey) Regulations 2015</u> amended

This Order amends the <u>Taxation (Implementation) (International Tax Compliance)</u> (Common Reporting Standard) (Jersey) Regulations 2015.

2 Schedule 4 (participating jurisdictions) amended

In the table in Schedule 4 –

(a) after the entry for Ecuador there is inserted –

"Jamaica	31st December 2022	2023";		
(b) after the entry for Kazakhstan there is inserted –				
"Kenya	31st December 2022	2023";		
(c) after the entry for Morocco there is inserted –				
"New Caledonia	31st December 2022	2023";		
(d) after the entry for Peru there is inserted –				
"Thailand	31st December 2022	2023".		

3 Schedule 2 (participating jurisdictions) amended

In the table in Schedule 2 the following entries are deleted -

(a) Anguilla;

(b) Montserrat.

4 Schedule 3 (participating jurisdictions) amended

In the table in Schedule 3 the following entries are deleted –

- (a) Niue;
- (b) Trinidad and Tobago.

5 Schedule 4 (participating jurisdictions) amended

In the table in Schedule 4 the following entries are deleted –

- (a) Liberia;
- (b) Morocco.

6 Citation and commencement

- (1) This Order may be cited as the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) Regulations (Jersey) Amendment Order 2024.
- (2) Articles 1, 2 and 6 come into force on the day after this Order is made.
- (3) Articles 3, 4 and 5 come into force on 1st July 2024.

DEPUTY I.J. GORST OF ST. MARY, ST. OUEN AND ST. PETER

Minister for External Relations