



Jersey

**TAXATION (IMPLEMENTATION)
(INTERNATIONAL TAX COMPLIANCE)
(COMMON REPORTING STANDARD)
(AMENDMENT – PARTICIPATING
JURISDICTIONS) (JERSEY) ORDER 2019**

Made

7th May 2019

Coming into force

8th May 2019

THE MINISTER FOR EXTERNAL RELATIONS, in pursuance of Regulation 1(6) of the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015¹, orders as follows –

1 Interpretation

In this Order, the references to Schedules are references to Schedules to the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015².

2 Schedule 3 (participating jurisdictions) amended

In Schedule 3, for “Nuie” there is substituted “Niue”.

3 Schedule 4 (participating jurisdictions) amended

For Schedule 4 there is substituted –

“SCHEDULE 4

(Regulation 2(1)(c) and (2)(c))

PARTICIPATING JURISDICTIONS

Participating Jurisdiction	Relevant Date	Relevant Year
Albania	31st December 2018	2019
Azerbaijan	31st December 2017	2018
Kazakhstan	31st December 2018	2019
Maldives	31st December 2018	2019
Nigeria	31st December 2017	2018
Oman	31st December 2018	2019
Peru	31st December 2018	2019”.

4 Citation and commencement

This Order may be cited as the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment – Participating Jurisdictions) (Jersey) Order 2019 and comes into force on the day after it is made.

SENATOR I.J. GORST

Minister for External Relations

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- ¹ *chapter 17.850.35*
² *chapter 17.850.35*