



Jersey

TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 6) (JERSEY) REGULATIONS 2013

Made

20th March 2013

Coming into force

20th March 2013

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹ and following the decision of the States, taken on the day these Regulations are made, to adopt Projet 22 of 2013 and Projet 23 of 2013, have made the following Regulations –

1 Schedule amended

In the Schedule to the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008² –

- (a) after the matter relating to Austria there shall be inserted the following matter –

“Brazil	The Federative Republic of Brazil	Federal income tax”;	
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- (b) after the matter relating to Japan there shall be inserted the following matter –

“Latvia	The Republic of Latvia, including any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and, in accordance with international law, the rights of Latvia may be exercised	(a) Enterprise income tax (uznemumu ienakuma nodoklis) (b) Micro-enterprise income tax (mikrouzņemumu ienakuma nodoklis) (c) Personal income tax (iedzīvotāju ienakuma nodoklis) (d) Immovable property tax (nekustama	
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	with respect to the sea bed and its sub-soil and their natural resources	(e)	ipasuma nodoklis) Value added tax (pievienotas vertibas nodoklis)".	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 6) (Jersey) Regulations 2013 and shall come into force forthwith.

M.N. DE LA HAYE

Greffier of the States

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- ¹ *chapter 17.850*
² *chapter 17.850.30*