



Jersey

**TAXATION (IMPLEMENTATION)  
(INTERNATIONAL TAX COMPLIANCE)  
(COMMON REPORTING STANDARD)  
(AMENDMENT OF REGULATIONS No. 3 –  
PARTICIPATING JURISDICTIONS) (JERSEY)  
ORDER 2020**

*Made*

*30th April 2020*

*Coming into force*

*1st May 2020*

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

**1 Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015 amended**

For Schedule 4 to the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015<sup>2</sup> there is substituted –

**“SCHEDULE 4**

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

**PARTICIPATING JURISDICTIONS**

<b>Participating Jurisdiction</b>	<b>Relevant Date</b>	<b>Relevant Year</b>
Albania	31st December 2018	2019
Azerbaijan	31st December 2017	2018
Ecuador	31st December 2018	2019
Kazakhstan	31st December 2018	2019
Liberia	31st December 2018	2019
Maldives	31st December 2018	2019

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Morocco	31st December 2019	2020
Nigeria	31st December 2017	2018
Oman	31st December 2018	2019
Peru	31st December 2018	2019”.

## 2 Citation and commencement

This Order may be cited as the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment of Regulations No. 3 – Participating Jurisdictions) (Jersey) Order 2020 and comes into force on the day after it is made.

**SENATOR I.J. GORST**

*Minister for External Relations*

## ENDNOTES

### Table of Endnote References

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<i>1</i>	<i>chapter 17.850.35</i>
<i>2</i>	<i>chapter 17.850.35</i>