



Jersey

TAXATION (EXCHANGE OF INFORMATION – AMENDMENT) (JERSEY) REGULATIONS 2023

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Made

4th July 2023

Coming into force

5th July 2023

THE STATES make these Regulations under Article 2 of the [Taxation \(Implementation\) \(Jersey\) Law 2004](#) –

1 [Taxation \(Exchange of Information with Third Countries\) \(Jersey\) Regulations 2008](#) amended

For Regulation 1A (tax information) of the [Taxation \(Exchange of Information with Third Countries\) \(Jersey\) Regulations 2008](#) there is substituted –

“1A Tax information

- (1) For the purposes of these Regulations “tax information” means information that is foreseeably relevant to the administration or enforcement, in the case of the person who is the subject of a request, of the domestic laws of the third country whose competent authority is making the request concerning any tax listed in the third column in the Schedule opposite the entry for that third country, including information that is foreseeably relevant to –
 - (a) the determination or assessment of the liability of the person to such taxes;
 - (b) the determination, assessment and collection of such taxes;
 - (c) the recovery and enforcement of such taxes;
 - (d) the recovery and enforcement of tax claims; or
 - (e) the investigation or prosecution of tax matters.
- (2) Information is foreseeably relevant to the administration or enforcement of the domestic laws of a third country –
 - (a) if there are reasonable grounds to believe that there is sufficient connection between the person who is the subject of the request and the domestic laws of the third country and that there is a reasonable possibility those laws may apply to the person; and
 - (b) regardless of whether there are matters that are still to be determined by the third country in respect of the person’s liability to tax.

- (3) When determining whether information is foreseeably relevant regard must be had to the Model Tax Convention on Income and on Capital: Condensed Version (including the commentary), as updated from time to time, published by the Organisation for Economic Cooperation and Development.
- (4) Tax information may be –
 - (a) information within an individual’s knowledge or belief; or
 - (b) information recorded in a document or any other record in any format, that a person has in their possession, custody or control.”.

2 [Taxation \(Double Taxation\) \(Jersey\) Regulations 2010](#) amended

For Regulation 1A (tax information) of the [Taxation \(Double Taxation\) \(Jersey\) Regulations 2010](#) there is substituted –

“1A Tax information

- (1) For the purposes of these Regulations “tax information” means information that is foreseeably relevant to the administration or enforcement of the third country whose competent authority is making the request under a DTA concerning taxes of the third country that may be the subject of the exchange of information under the DTA, including information that is foreseeably relevant to –
 - (a) the determination or assessment of the liability of the person to such taxes;
 - (b) the determination, assessment and collection of such taxes;
 - (c) the recovery and enforcement of such taxes;
 - (d) the recovery and enforcement of tax claims; or
 - (e) the investigation or prosecution of tax matters.
- (2) Information is foreseeably relevant to the administration or enforcement of the domestic laws of a third country –
 - (a) if there are reasonable grounds to believe that there is sufficient connection between the person who is the subject of the request and the domestic laws of the third country and that there is a reasonable possibility those laws may apply to the person; and
 - (b) regardless of whether there are matters that are still to be determined by the third country in respect of the person’s liability to tax.
- (3) When determining whether information is foreseeably relevant regard must be had to the Model Tax Convention on Income and on Capital: Condensed Version (including the commentary), as updated from time to time, published by the Organisation for Economic Cooperation and Development.
- (4) Tax information may be –
 - (a) information within an individual’s knowledge or belief; or
 - (b) information recorded in a document or any other record in any format, that a person has in their possession, custody or control.”.

3 Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Jersey) Regulations 2014 amended

- (1) This Regulation amends the [Taxation \(Implementation\) \(Convention on Mutual Administrative Assistance in Tax Matters\) \(Jersey\) Regulations 2014](#).
- (2) In Regulation 1 (interpretation) –
 - (a) in paragraph (1) for the definition “tax information” there is substituted –
““tax information” has the meaning given in Regulation 1A.”;
 - (b) paragraph (2) is deleted.
- (3) After Regulation 1 there is inserted –

“1A Tax information

- (1) For the purposes of these Regulations “tax information” means information that is foreseeably relevant to the administration or enforcement of the domestic laws of the requesting Party concerning any tax described in Article 2(1)(a) of the Convention and listed in Annex A to the Convention as being a tax of the requesting Party, including information that is foreseeably relevant to –
 - (a) the determination or assessment of the liability of person to such taxes;
 - (b) the determination, assessment and collection of such taxes;
 - (c) the recovery and enforcement of such taxes;
 - (d) the recovery and enforcement of tax claims; or
 - (e) the investigation or prosecution of tax matters.
- (2) Information is foreseeably relevant to the administration or enforcement of the domestic laws of a requesting Party –
 - (a) if there are reasonable grounds to believe that there is sufficient connection between the person who is the subject of the request and the domestic laws of the requesting Party and that there is a reasonable possibility those laws may apply to the person; and
 - (b) regardless of whether there are matters that are still to be determined by the requesting Party in respect of the person’s liability to tax.
- (3) When determining whether information is foreseeably relevant regard must be had to the Model Tax Convention on Income and on Capital: Condensed Version (including the commentary), as updated from time to time, published by the Organisation for Economic Cooperation and Development.
- (4) Tax information may be –
 - (a) information within an individual’s knowledge or belief; or
 - (b) information recorded in a document or any other record in any format, that a person has in their possession, custody or control.”.

4 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information – Amendment) (Jersey) Regulations 2023 and come into force the day after they are made.