



Jersey

TAXATION (IMPLEMENTATION) (MISCELLANEOUS AMENDMENTS) (JERSEY) REGULATIONS 2018

Made

11th July 2018

Coming into force

11th July 2018

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹, have made the following Regulations –

1 Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 amended

In Regulation 16A of the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008², for paragraph (3) there shall be substituted the following paragraph –

“(3) The Minister for External Relations shall, by Order, amend the Schedule so as to add, for a third country –

- (a) the name of that third country and any description of it;
- (b) the description of tax in respect of which the tax information exchange agreement with that third country is made; and
- (c) the date on which the tax information exchange agreement with that third country came into force.”.

2 Taxation (Double Taxation) (Jersey) Regulations 2010 amended

For the text of Regulation 3 of the Taxation (Double Taxation) (Jersey) Regulations 2010³ there shall be substituted the following text –

“The Minister for External Relations shall, by Order, amend the Schedule so as to add, in relation to a DTA –

- (a) the name of the third country, and any description of the third country, with which the DTA is made; and
- (b) the date on which the DTA with that third country entered into force.”.

3 Citation and commencement

These Regulations may be cited as the Taxation (Implementation) (Miscellaneous Amendments) (Jersey) Regulations 2018 and shall come into force forthwith.

DR. M. EGAN

Greffier of the States

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- ¹ *chapter 17.850*
² *chapter 17.850.30*
³ *chapter 17.850.20*