



Jersey

## **TAXATION (DOUBLE TAXATION) (AMENDMENT No. 2) (JERSEY) REGULATIONS 2013**

### **Arrangement**

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*Made*

*2nd July 2013*

*Coming into force*

*in accordance with Regulation 3*

**THE STATES**, in pursuance of Article 2 of the Taxation (Implementation) (Jersey) Law 2004<sup>1</sup> and having regard to P.46/2013 and P.47/2013 both adopted by the States on 4th June 2013, and following the decision of the States taken on the day these Regulations are made, to adopt P.58/2013, have made the following Regulations –

### **1 Schedule amended**

In the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010<sup>2</sup> –

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

“Guernsey	The States of Guernsey. When used in a geographical sense, means the islands of Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law, save that any reference to the law of Guernsey is to the law of the island of Guernsey as it applies there and in the islands of Alderney and Herm.”.	
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- (b) after the matter relating to The Hong Kong Special Administrative Region of the People’s Republic of China, there shall be inserted the following matters –

“Isle of Man	The island of the Isle of Man including its territorial sea, in accordance with international law.	
Luxembourg	The Grand Duchy of Luxembourg. When used in a geographical sense,	

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	means the territory of the Grand Duchy of Luxembourg.”;	
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- (c) in column 3, opposite the entry in column 1 for Singapore, there shall be inserted the date “2nd May 2013”.

**2 Double Taxation Relief (Arrangement with Guernsey) (Jersey) Act 1956 repealed**

The Double Taxation Relief (Arrangement with Guernsey) (Jersey) Act 1956<sup>3</sup> shall be repealed.

**3 Citation and commencement**

- (1) These Regulations may be cited as the Taxation (Double Taxation) (Amendment No. 2) (Jersey) Regulations 2013.
- (2) Regulation 2 shall come into force on 1st January 2014.
- (3) Regulation 1 and this Regulation shall come into force forthwith.

**L.-M. HART**

*Assistant Greffier of the States*

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- <sup>1</sup> *chapter 17.850*  
<sup>2</sup> *chapter 17.850.20*  
<sup>3</sup> *R&O.3707*