



Jersey

TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT OF REGULATIONS) (JERSEY) ORDER 2018

Made

18th September 2018

Coming into force

19th September 2018

THE MINISTER FOR EXTERNAL RELATIONS, in pursuance of Regulation 16A(3) of the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008¹, orders as follows –

1 Schedule to Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 (List of Third Countries and Taxes) amended

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

- (a) after the item and entries relating to Canada, there shall be inserted the following item and entries –

“Chile	The Republic of Chile, including the territorial sea in accordance with international law.	(a) Income Tax (Impuesto a la Renta) (b) Value Added Tax (Impuesto a las Ventas y Servicios) (c) Inheritance and Gift Tax (Impuesto a las Herencias, Asignaciones y Donaciones)”;	
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- (b) after the item and entries relating to South Africa, there shall be inserted the following item and entries –

“Spain	The Kingdom of Spain. When used in a geographical sense, this means the territory of the Kingdom of Spain	(a) Income tax on individuals (Impuesto sobre la Renta de las Personas Físicas)	
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	including inland waters, the air space, the territorial sea and any maritime area outside the territorial sea upon which, in accordance with international law and on application of its domestic legislation, the Kingdom of Spain exercises or may exercise in the future jurisdiction or sovereign rights with respect to the sea bed, its subsoil and superjacent waters, and their natural resources.	<ul style="list-style-type: none"> (b) Corporation tax (Impuesto sobre Sociedades) (c) Income tax on non-residents (Impuesto sobre la Renta de No Residentes) (d) Capital tax (Impuesto sobre el Patrimonio) (e) Inheritance and gift tax (Impuesto sobre Sucesiones y Donaciones) (f) Transfer tax (Impuesto sobre Transmisiones Patrimoniales y Actos Jurídicos Documentados) (g) Value added tax (Impuesto sobre el Valor Añadido) (h) Excise tax (Impuestos Especiales) (i) Local taxes on income and on capital (impuestos locales sobre la renta y el patrimonio)". 	
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2 Citation and commencement

This Order may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment of Regulations) (Jersey) Order 2018 and shall come into force on the day after the day on which it is made.

SENATOR I.J. GORST

Minister for External Relations

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- ¹ *chapter 17.850.30*
² *chapter 17.850.30*