



Jersey

## **TAXATION (DOUBLE TAXATION) (AMENDMENT No. 3) (JERSEY) REGULATIONS 2015**

*Made* 22nd September 2015  
*Coming into force* 22nd September 2015

**THE STATES**, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004<sup>1</sup> and following the decision of the States, taken on the day these Regulations are made, to adopt P.90/2015, have made the following Regulations –

### **1 Schedule amended**

In the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010<sup>2</sup>, after the matter relating to Qatar, there shall be inserted the following matter –

“Rwanda	The Republic of Rwanda. When used in a geographical sense, this includes all the territory, lakes and any other area in the lakes and in the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law.”.	
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### **2 Citation and commencement**

These Regulations may be cited as the Taxation (Double Taxation) (Amendment No. 3) (Jersey) Regulations 2015 and shall come into force forthwith.

**M.N. DE LA HAYE, O.B.E.**

*Greffier of the States*

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- <sup>1</sup> *chapter 17.850*  
<sup>2</sup> *chapter 17.850.20*