



Jersey

**TAXATION (EXCHANGE OF INFORMATION
WITH THIRD COUNTRIES) (AMENDMENT No. 4)
(JERSEY) REGULATIONS 2009**

Made

18th November 2009

Coming into force

18th November 2009

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹ and paragraph 1.8.5 of the Strategic Plan 2006 to 2011 approved by the States on 27th June 2006 and following the decision of the States, taken on the day these Regulations are made, to adopt Projet 160 of 2009 and Projet 161 of 2009, have made the following Regulations –

1 Schedule amended

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

- (a) before the matter relating to Denmark there shall be inserted the following matter –

“Australia	Australia, excluding all external territories other than: (i) the Territory of Norfolk Island, (ii) the Territory of Christmas Island, (iii) the Territory of Cocos (Keeling) Islands, (iv) the Territory of Ashmore and Cartier Islands, (v) the Territory of	taxes of every kind and description imposed under the federal tax laws administered by the Commissioner of Taxation”;	
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Taxation (Exchange of Information with Third Countries)
(Amendment No. 4) (Jersey) Regulations 2009

Regulation 1

	<p>Heard Island and McDonald Islands, and</p> <p>(vi) the Coral Sea Islands Territory,</p> <p>and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this item) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf</p>		
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(b) before the matter relating to Norway there shall be inserted the following matter –

“New Zealand	<p>the territory of New Zealand excluding Tokelau and including any area beyond the territorial sea designated under New Zealand legislation and in accordance with international law as an area in which New Zealand may exercise sovereign rights with respect to natural resources</p>	taxes of every kind and description”;	
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(c) in the fourth column under the heading “Date tax information exchange agreement came into force” –

- (i) in the matter relating to Denmark there shall be inserted the date “6th June 2009”;
- (ii) in the matter relating to the Faroes there shall be inserted the date “21st August 2009”;
- (iii) in the matter relating to Finland there shall be inserted the date “3rd August 2009”;

- (iv) in the matter relating to the Federal Republic of Germany there shall be inserted the date “28th August 2009”.

2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 4) (Jersey) Regulations 2009 and shall come into force forthwith.

A.H. HARRIS

Deputy Greffier of the States

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- ¹ *chapter 17.850*
² *chapter 17.850.30*