



Jersey

## **TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 5) (JERSEY) REGULATIONS 2012**

*Made*

*20th November 2012*

*Coming into force*

*20th November 2012*

**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 Projet 85 of 2012, have made the following Regulations –

### **1 Schedule amended**

In the Schedule to the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008<sup>2</sup>, before the matter relating to Canada there shall be inserted the following matter –

“Austria	the Republic of Austria	(a) Income tax (Einkommensteuer)	
		(b) Corporation tax (Körperschaftsteuer)”;	

### **2 Citation and commencement**

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 5) (Jersey) Regulations 2012 and shall come into force forthwith.

**M.N. DE LA HAYE**

*Greffier of the States*

- 
- <sup>1</sup> *chapter 17.850*  
<sup>2</sup> *chapter 17.850.30*