



Jersey

TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 13) (JERSEY) REGULATIONS 2015

Made

3rd November 2015

Coming into force

3rd November 2015

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹ and following the decision of the States, taken on the day these Regulations are made, to adopt P.93 of 2015, have made the following Regulations –

1 Schedule to Regulations amended

In the Schedule to the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008², after the matter relating to Japan there shall be inserted the following matter –

“Korea	The Republic of Korea. When used in a geographical sense this means the territory of the Republic of Korea including any area adjacent to the territorial sea of the Republic of Korea which, in accordance with international law, has been or may hereafter be designated under the laws of the Republic of Korea as an area within which the sovereign rights or jurisdiction of the Republic of Korea with respect to the sea-bed and sub-soil and their natural resources may be exercised	Taxes of every kind and description imposed by the laws of Korea”.	
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2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 13) (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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- ¹ *chapter 17.850*
² *chapter 17.850.30*