



Jersey

**TAXATION (IMPLEMENTATION)
(MISCELLANEOUS PROVISIONS) (JERSEY)
ORDER 2014**

Arrangement

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Made
Coming into force

17th December 2014
18th December 2014

THE MINISTER FOR EXTERNAL RELATIONS, in pursuance of Regulation 16A(3) of the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008¹, Regulation 3 of the Taxation (Double Taxation) (Jersey) Regulations 2010², and Regulation 3(2) of the Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Jersey) Regulations 2014³, orders as follows –

1 Interpretation

In this Order –

“2008 Regulations” means the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008⁴;

“2010 Regulations” means the Taxation (Double Taxation) (Jersey) Regulations 2010⁵;

“2014 Regulations” means the Taxation (Implementation) (Convention on Mutual Administrative Assistance in Tax Matters) (Jersey) Regulations 2014⁶.

2 Schedule to the 2008 Regulations amended

In the Schedule to the 2008 Regulations, in the fourth column under the heading “Date tax information exchange agreement came into force” –

- (a) in the matter relating to Slovenia there is inserted the date “24th June 2014”;
- (b) in the matter relating to Switzerland there is inserted the date “14th October 2014”.

3 Schedule to the 2010 Regulations amended

In the Schedule to the 2010 Regulations, in the third column under the heading “Date of entry into force”, in the matter relating to Luxembourg there is inserted the date “5th August 2014”.

4 Schedule to the 2014 Regulations amended

In the Schedule to the 2014 Regulations, for the table there is substituted the following table –

“PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE OF CONVENTION IN RESPECT OF CONVENTION PARTY
Albania	1st December 2013
Anguilla	1st March 2014
Argentina	1st January 2013
Aruba	1st September 2013
Australia	1st December 2012
Austria	1st December 2014
Belize	1st September 2013
Bermuda	1st March 2014
British Virgin Islands	1st March 2014
Canada	1st March 2014
Cayman Islands	1st January 2014
Columbia	1st July 2014
Costa Rica	1st August 2013
Croatia	1st June 2014
Curaçao	1st September 2013
Czech Republic	1st February 2014
Denmark	1st June 2011
Estonia	1st November 2014
Faroe Islands	1st June 2011
Finland	1st June 2011
France	1st April 2012
Georgia	1st June 2011

Ghana	1st September 2013
Gibraltar	1st March 2014
Greece	1st September 2013
Greenland	1st June 2011
Guernsey	1st August 2008
Iceland	1st February 2012
India	1st June 2012
Ireland	1st September 2013
Isle of Man	1st March 2014
Italy	1st May 2012
Japan	1st October 2013
Jersey	1st June 2014
Korea	1st July 2012
Latvia	1st November 2014
Lithuania	1st June 2014
Luxembourg	1st November 2014
Malta	1st September 2013
Mexico	1st September 2012
Moldova	1st March 2012
Montserrat	1st October 2013
Netherlands	1st September 2013
New Zealand	1st March 2014
Norway	1st June 2011
Poland	1st October 2011
Romania	1st November 2014
Sint Maarten	1st September 2013
Slovak Republic	1st March 2014
Slovenia	1st June 2011
South Africa	1st March 2014
Spain	1st January 2013

Sweden	1st September 2011
Tunisia	1st February 2014
Turks and Caicos	1st December 2013
Ukraine	1st September 2013
United Kingdom	1st October 2011”

5 Citation and commencement

This Order may be cited as the Taxation (Implementation) (Miscellaneous Provisions) (Jersey) Order 2014 and shall come into force on the day after the day on which it is made.

SENATOR SIR P.M. BAILHACHE

Minister for External Relations

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- ¹ *chapter 17.850.30*
² *chapter 17.850.20*
³ *R&O.7/2014*
⁴ *chapter 17.850.30*
⁵ *chapter 17.850.20*
⁶ *R&O.7/2014*