



Jersey

# **TAXATION (IMPLEMENTATION) (JERSEY) LAW 2004**

## **Official Consolidated Version**

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**TAXATION (IMPLEMENTATION) (JERSEY) LAW 2004****Contents****Article**

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Jersey

## TAXATION (IMPLEMENTATION) (JERSEY) LAW 2004

A LAW enabling the States to make Regulations implementing agreements with, and obligations owed to, the governments of other countries and territories regarding or relating to taxation, and for connected purposes.

Commencement [[see endnotes](#)]

### 1 Interpretation

In this Law –

“approved agreement” means an agreement regarding or relating to taxation which the States have authorized to be signed on their behalf with the government of another country or territory;

“approved obligation” means an obligation regarding or relating to taxation which the States have authorized to be signed or assented to on their behalf;

“tax officer” means the Comptroller of Revenue or any officer appointed under Article 3 of the [Revenue Administration \(Jersey\) Law 2019](#);

“taxation” means taxation in Jersey and –

- (a) in relation to an approved agreement, taxation in the country or territory with whose government the agreement is signed;
- (b) in relation to an approved obligation, taxation in a country or territory to which the obligation is owed.<sup>1</sup>

### 2 Power to implement

(1) The States may by Regulations make such provision as appears to them to be necessary or expedient for the purposes of –

- (a) implementing an approved agreement or approved obligation; and
- (b) dealing with matters arising out of or related to such an agreement or obligation.

(2) Regulations made under paragraph (1) may –

- (a) amend any other enactment; and

- (b) make any other provision, of any extent, as might be made by a Law passed by the States.
- (3) Without prejudice to the generality of paragraphs (1) and (2), Regulations made under paragraph (1) may contain such incidental, supplemental, transitional and saving provisions as the States consider expedient.

### **3 Limitation on repayments**

Save as expressly provided in Regulations made under Article 2, no claim for repayment of any monies remitted to the Comptroller of Revenue pursuant to such Regulations shall be allowed.<sup>2</sup>

### **4 Information**

- (1) No specific or general restriction on the disclosure of information imposed by any enactment or contract or otherwise shall prevent the disclosure of information to the competent authority of another country or territory pursuant to an approved agreement or approved obligation, or Regulations made under Article 2.
- (2) The reference in paragraph (1) to the competent authority of another country or territory is a reference to the authority designated in or for the purposes of an approved agreement or approved obligation as the competent authority of that country or territory.

### **5 Liability of tax officer**

A tax officer shall not be liable in damages for anything done or omitted in the discharge of any functions under any approved agreement or approved obligation, or Regulations made under Article 2, unless it is shown that the act or omission was in bad faith.

### **6 Citation**

This Law may be cited as the Taxation (Implementation) (Jersey) Law 2004.

## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement
Taxation (Implementation) (Jersey) Law 2004	<a href="#">L.28/2004</a>	5 November 2004
Income Tax (Amendment No. 34) (Jersey) Law 2010	<a href="#">L.19/2010</a>	5 November 2010
Revenue Administration (Jersey) Law 2019	<a href="#">L.13/2019</a>	1 January 2020 ( <a href="#">R&amp;O.136/2019</a> )

### Table of Endnote References

<sup>1</sup> Article 1 *amended by L.19/2010, L.13/2019*

<sup>2</sup> Article 3 *amended by L.19/2010, L.13/2019*