



Jersey

**MULTINATIONAL TAXATION (GLOBAL
ANTI-BASE EROSION – IIR TAX) (JERSEY)
LAW 2025**

Official Consolidated Version

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Jersey

MULTINATIONAL TAXATION (GLOBAL ANTI-BASE EROSION – IIR TAX) (JERSEY) LAW 2025

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Jersey

MULTINATIONAL TAXATION (GLOBAL ANTI-BASE EROSION – IIR TAX) (JERSEY) LAW 2025

A **LAW** to implement the model rules published by the Organisation for Economic Co-operation and Development as “Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS”.

Commencement [[see endnotes](#)]

PART 1

INTERPRETATION

1 Interpretation

(1) In this Law –

“Comptroller” means the Comptroller of Revenue described in Article 2 of the [Revenue Administration \(Jersey\) Law 2019](#);

“in-scope MNE group” is defined in Article 4(2);

“IIR return” is defined in Article 19;

“IIR tax” is defined in Article 12;

“ITL 1961” means the [Income Tax \(Jersey\) Law 1961](#);

“Model Rules” means the model rules published by the OECD on 20 December 2021 as “Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS”;

“OECD” means the Organisation for Economic Co-operation and Development;

“OECD commentary” means –

(a) the consolidated commentary published on 25 April 2024 by the OECD as “Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2023)”, as revised or re-issued from time to time; and

(b) all agreed administrative guidance published by the OECD after 25 April 2024 (to the extent that the guidance is not incorporated in a revised or re-issued version of the consolidated commentary referred to in subparagraph (a));

“qualifying entity” is defined in Article 10;

- “reporting entity” is defined in Article 13;
“return due date” is defined in Article 20.
- (2) References in this Law to a Rule are references to the corresponding Article in the Model Rules.
 - (3) Terms used in this Law that are defined in the Model Rules have the meaning given by the Model Rules, unless that meaning is modified by this Law.
 - (4) Schedule 1 contains –
 - (a) a list of terms used in this Law (without modification) that are defined in the Model Rules (paragraph 1 of Schedule 1); and
 - (b) a list of terms used in this Law (with modification) that are defined in the Model Rules (paragraph 2 of Schedule 1).
 - (5) For the purposes of this Law, the location of an entity is to be determined in accordance with Rule 10.3 as modified by Article 9.

PART 2

IMPLEMENTATION OF MODEL RULES: GENERAL PROVISION

2 Implementation of Model Rules

The Model Rules, as modified by Part 3, have effect in Jersey.

3 Comptroller’s duty to have regard to the OECD commentary

In determining an entity’s liability to tax or a penalty under this Law, and in discharging the Comptroller’s other functions under this Law, the Comptroller must have regard to the OECD commentary.

4 Application of this Law: large multinational enterprise groups

- (1) This Law applies in relation to an in-scope MNE group and its constituent entities, for fiscal years beginning on or after 1 January 2025.
- (2) For the purposes of this Article, an MNE group is an “in-scope MNE group” for a fiscal year if –
 - (a) the revenue requirements of Rule 1.1.1 (modified, if appropriate, by Rules 1.1.2 and 6.1) are met in respect of the MNE group for that year; and
 - (b) at least 1 constituent entity of the MNE group is, at any time in that year, located in Jersey.
- (3) References in Parts 3 to 6 of this Law to an MNE group are references to an in-scope MNE group.

PART 3

MODIFICATIONS AND ADDITIONS TO MODEL RULES

5 Implementing jurisdiction

References in the Model Rules to an implementing jurisdiction are references to Jersey.

6 UTPR not imposed

Rules 2.4 to 2.6 and 9.3 do not apply.

7 Filing obligations

- (1) A GloBE information return submitted, in accordance with Article 15, by a qualifying entity in relation to an MNE group is treated, for the purposes of Rule 8.1.1, as being filed on behalf of each constituent entity of that group that is located in Jersey.
- (2) If there is no qualifying entity in relation to an MNE group, Rule 8.1.1 does not apply in relation to the constituent entities of the group that are located in Jersey.

8 Designated local entity

- (1) The “designated local entity” of an MNE group is an entity included in the group that is –
 - (a) located in Jersey; and
 - (b) designated by the Comptroller for the purposes of this Article.
- (2) In determining which entity is to be designated, the Comptroller must have regard to the nomination (if any) made by the constituent entities of the MNE group.
- (3) The Comptroller must, within a reasonable period of determining that an entity is to be designated, give written notice of the designation to the entity.
- (4) The definition of “designated local entity” in Rule 10.1 is treated as being modified accordingly.

9 Location of an entity

- (1) Rule 10.3 applies, for the purpose of determining the location of an entity, subject to the exceptions in paragraphs (2) to (5).
- (2) Paragraph (3) applies in relation to an entity –
 - (a) that is a flow-through entity created in Jersey; and
 - (b) is not an entity to which paragraph (5) applies.
- (3) The entity is treated as a stateless entity (instead of its location being determined under Rule 10.3.2).
- (4) Paragraph (5) applies to a flow-through entity that –
 - (a) is a reverse hybrid entity;
 - (b) meets 1 of the criteria in Article 10(2) (qualifying entity: criteria); and

- (c) is regarded as resident in Jersey for the purposes of Jersey law.
- (5) An entity to which this paragraph applies is to be treated as being located in Jersey (and is not to be treated as a stateless entity).

PART 4

IIR TAX

10 Meaning of “qualifying entity”

- (1) An entity is a “qualifying entity” in relation to an MNE group if –
 - (a) the entity is located in Jersey;
 - (b) the entity is not an excluded entity;
 - (c) at any time in the fiscal year, the entity owns (whether directly or indirectly) an ownership interest in a constituent entity that is not located in Jersey; and
 - (d) the entity meets 1 of the criteria in paragraph (2).
- (2) The criteria are –
 - (a) the entity is the ultimate parent entity of the MNE group;
 - (b) the entity is an intermediate parent entity of the MNE group, and –
 - (i) the ultimate parent entity of the MNE group is not required to apply a qualified IIR for the fiscal year, and
 - (ii) there is no other intermediate parent entity that owns a controlling interest in the entity and is required to apply a qualified IIR for the fiscal year; or
 - (c) the entity –
 - (i) is a partially-owned parent entity, and
 - (ii) is not wholly owned by another partially-owned parent entity that is required to apply a qualified IIR for the fiscal year.

11 MNE group required to determine amounts

- (1) A qualifying entity in relation to an MNE group must determine, for a fiscal year –
 - (a) the GloBE income or loss of each of the MNE group’s constituent entities, in accordance with Rules 3.1 to 3.5;
 - (b) the adjusted covered taxes for each of the MNE group’s constituent entities, in accordance with Rules 4.1 to 4.6;
 - (c) the amount of top-up tax required to be attributed to each of the MNE group’s low-taxed constituent entities in accordance with Rules 5.1 to 5.6 and 8.2;
 - (d) the amount of the qualifying entity’s allocable share of the top-up tax of each low-taxed constituent entity that is a member of the MNE group in accordance with Rules 2.2 and 2.3; and
 - (e) the aggregate of the amounts determined under sub-paragraph (d) (the “qualifying entity’s total allocable share of the top-up tax”).

- (2) In determining amounts for the purposes of paragraph (1), the qualifying entity must also comply with –
 - (a) the Rules contained in the following Chapters of the Model Rules, if and so far as those Rules apply –
 - (i) Chapter 6 (corporate restructurings and holding structures),
 - (ii) Chapter 7 (tax neutrality and distribution regimes); and
 - (b) Rules 9.1 and 9.2 (transition rules) if and so far as those Rules apply.

12 Qualifying entity required to pay IIR tax

- (1) A qualifying entity in relation to an MNE group must pay an amount equal to the qualifying entity's total allocable share of the top-up tax determined under Article 11(1)(e) (the "IIR tax") for a fiscal year.
- (2) The qualifying entity must pay the amount of IIR tax to the Comptroller on or before the IIR return due date.

PART 5

ADMINISTRATIVE PROVISIONS

DIVISION 1 – NOTIFICATION OF ENTITY FILING THE GLOBE RETURN

13 Meaning of "reporting entity"

The "reporting entity" in relation to an MNE group is –

- (a) the qualifying entity; or
- (b) if there is no qualifying entity, the designated local entity.

14 Requirement to notify Comptroller of entity filing the GloBE return

- (1) A reporting entity in relation to an MNE group must, in relation to each fiscal year, given written notice to the Comptroller stating whether the reporting entity is the qualifying entity in relation to the MNE group (and is accordingly required to file the GloBE information return under Article 15).
- (2) If the reporting entity is not the qualifying entity, the notice under paragraph (1) must also –
 - (a) identify the constituent entity of the MNE group that intends to file the GloBE information return under the Model Rules;
 - (b) state the jurisdiction in which that entity is located; and
 - (c) if different, state the jurisdiction in which the entity intends to file the GloBE information return.
- (3) The notice must be given in the form and manner specified by the Comptroller.
- (4) The notice, in relation to a fiscal year, must be given –
 - (a) for the first fiscal year for which this Law applies to an MNE group, on or before the date that is 18 months after the end of the fiscal year; and

- (b) for all other fiscal years, on or before the date that is 15 months after the end of the fiscal year.

DIVISION 2 – GLOBE INFORMATION RETURN

15 Qualifying entity required to file GloBE information return

- (1) The qualifying entity must, on or before the return due date, submit to the Comptroller a GloBE information return for the fiscal year (subject to Rule 8.1.2).
- (2) A GloBE information return is not treated as submitted unless the requirements of Article 16(1) and (if applicable) (2) are complied with in relation to the return.

16 Content and form of GloBE information return

- (1) The GloBE information return must –
 - (a) be submitted in the form and manner specified by the Comptroller; and
 - (b) contain the information required by the Comptroller.
- (2) If the GloBE information return is completed in a language other than English, it must be accompanied by a translation into English.

17 Elections under the Model Rules

An election by the qualifying entity under the Model Rules may only be made by giving written notice to the Comptroller in a GloBE information return submitted under Article 15.

DIVISION 3 – IIR RETURNS

18 Qualifying entity required to file IIR return

A qualifying entity must, on or before the IIR return due date, submit to the Comptroller an IIR return for the fiscal year.

19 Content and form of IIR return

- (1) An “IIR return” is a return containing –
 - (a) an assessment by the qualifying entity as to the amount of IIR tax payable by the entity for the fiscal year; and
 - (b) the other information reasonably required by the Comptroller by notice.
- (2) An IIR return must be submitted in the form and manner specified by the Comptroller by notice.

DIVISION 4 – GLOBE INFORMATION RETURNS AND IIR RETURNS: “RETURN DUE DATE”**20 Meaning of “return due date”**

The “return due date” for a GloBE information return or an IIR return, for a fiscal year, means –

- (a) for the first fiscal year for which this Law applies to an MNE group, is the date that is 18 months after the end of the fiscal year; and
- (b) for all other fiscal years, is the date that is 15 months after the end of the fiscal year.

DIVISION 5 – AMENDMENTS TO IIR RETURNS**21 Amendment by a qualifying entity**

- (1) A qualifying entity may, by notice to the Comptroller, amend an IIR return submitted by it.
- (2) No amendment may be made under paragraph (1) after the end of the period of 5 years beginning with the return due date.
- (3) A notice of amendment to an IIR return must be submitted in the form and manner specified by the Comptroller by notice.

22 Amendment by the Comptroller

- (1) If the Comptroller considers that an IIR return submitted by a qualifying entity is, or has become, inaccurate, the Comptroller may amend the return.
- (2) Except in a case within paragraph (3), (5) or (6), the Comptroller must not amend an IIR return later than 2 years after the return submission date.
- (3) If the inaccuracy is due to a careless action by a person, the Comptroller must not amend the IIR return later than 5 years after the return submission date.
- (4) In paragraphs (2) and (3), “return submission date”, in relation to an IIR return, means the later of –
 - (a) the IIR return due date;
 - (b) the date the IIR return is submitted; and
 - (c) if the IIR return is amended by the qualifying entity under Article 21, the date the notice of amendment to the return is submitted.
- (5) If the inaccuracy is deliberate, or due to a deliberate act or omission by a person, the Comptroller may amend the IIR return at any time.
- (6) If the inaccuracy is due to an alteration (after the submission of the IIR return) to the amount of tax for which a constituent entity of the MNE group is liable under the law of a jurisdiction other than Jersey, the Comptroller may amend the IIR return at any time.
- (7) If the Comptroller amends an IIR return, the Comptroller must give written notice to the qualifying entity of –
 - (a) the amendment;

- (b) the revised amount of IIR tax under Article 12(1), that the qualifying entity is required to pay for the fiscal year to which the IIR return relates; and
 - (c) if the revised amount of IIR tax exceeds the amount of IIR tax paid, the date by which the additional amount must be paid.
- (8) A reference (however expressed) in this Article to amending an IIR return includes a reference to amending the assessment contained in it.

23 Request for an amendment by the Comptroller

- (1) This Article applies if an IIR return becomes inaccurate (after its submission by a qualifying entity) due to an alteration to the amount of tax for which a constituent entity of the MNE group is liable under the law of a jurisdiction other than Jersey.
- (2) The qualifying entity in relation to the MNE group may, by written notice, request that the Comptroller amends the IIR return under Article 22(6).
- (3) The Comptroller must, within the period of 40 days beginning with the date on which the request is received –
- (a) decide whether to accept or reject the request; and
 - (b) if the request is rejected, give written notice to that effect to the qualifying entity.

24 Assessments by the Comptroller

- (1) If a qualifying entity fails to comply with Article 18 in relation to a fiscal year, the Comptroller may make an assessment of the amount of IIR tax payable by the entity for that year (but see paragraph (6)).
- (2) The Comptroller may, at any time –
- (a) amend an assessment made under paragraph (1); or
 - (b) make an additional assessment under that paragraph.
- (3) The Comptroller must give notice to the qualifying entity of an assessment made under paragraph (1).
- (4) The notice of assessment must include –
- (a) the amount of the assessment; and
 - (b) the date by which the amount must be paid.
- (5) An entity has no right of appeal against an assessment made under paragraph (1).
- (6) An assessment made in relation to a qualifying entity for a fiscal year under paragraph (1) is disregarded if, before the end of the period of 12 months beginning with the date on which notice of that assessment is given, the qualifying entity submits an IIR return for the same fiscal year to the Comptroller.
- (7) Article 22 applies in relation to the IIR return referred to in paragraph (6) as it applies to an IIR return submitted in accordance with Article 18.

DIVISION 6 – INTEREST**25 Interest for IIR tax**

- (1) This Article applies if –
 - (a) an entity fails to pay an amount of IIR tax, for a fiscal year, on or before the IIR return due date for that fiscal year; and
 - (b) the States have, by Regulations, specified a rate of interest for the purposes of this Article.
- (2) The entity is liable to pay simple interest, at the rate specified by Regulations under paragraph (1)(b), on the amount outstanding for the period –
 - (a) beginning with the day following the IIR return due date; and
 - (b) ending with the day on which the amount of tax is fully paid.
- (3) The amount of interest payable under this Article is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under this Law.
- (4) No interest is payable if the amount on which interest is calculated under paragraph (2) is less than £300.
- (5) The Comptroller may waive an entity’s liability to interest if the Comptroller is satisfied that exceptional circumstances prevented the reporting entity from complying with Article 12(2) at the required time.

PART 6**OFFENCES AND PENALTIES****DIVISION 1 – OFFENCES****26 Offences**

- (1) It is an offence for a qualifying entity in relation to an MNE group to fail, without reasonable excuse, to comply with a requirement imposed by –
 - (a) Article 15 (requirement to file GloBE information return); or
 - (b) Article 18 (requirement to file an IIR return).
- (2) An entity that commits an offence under paragraph (1) is liable to a fine.
- (3) Article 21C of the ITL 1961 (offences by bodies corporate and others) applies in relation to an offence under paragraph (1) as it applies to an offence under Article 21B of that Law.

DIVISION 2 – CIVIL PENALTIES**27 Penalty for failure to notify Comptroller under Article 14**

- (1) This Article applies if a reporting entity in relation to an MNE group fails to give notice in accordance with Article 14 on or before the return due date.
- (2) The entity that was, at the end of the return due date, the reporting entity in relation to the MNE group is liable to a penalty in respect of the failure.
- (3) The amount of the penalty is determined by the Comptroller and is a maximum of £3,000.

28 Penalty for failure to submit a return

- (1) This Article applies if a qualifying entity in relation to an MNE group –
 - (a) fails to submit a GloBE information return to the Comptroller on or before the return due date; or
 - (b) fails to submit an IIR return to the Comptroller on or before the return due date.
- (2) The entity that was, at the end of the return due date, the qualifying entity in relation to the MNE group is liable to a penalty in respect of the failure.
- (3) The amount of the penalty, in relation to each failure, is –
 - (a) if the return is submitted before the end of the period of 1 month beginning with the return due date, the basic penalty amount;
 - (b) in any other case, the lower of –
 - (i) the basic penalty amount plus the additional penalty amount, and
 - (ii) the maximum penalty.
- (4) The basic penalty amount is £1,000.
- (5) The additional penalty amount is £1,000 multiplied by the number of complete months, after the end of the period referred to in paragraph (3)(a) for which the entity fails to submit the return.
- (6) The maximum penalty is £12,000.

29 Penalty for inaccurate IIR return

- (1) If a qualifying entity, in relation to an MNE group, carelessly or deliberately provides to the Comptroller an IIR return that is incorrect in a material particular, the entity is liable to a penalty.
- (2) The amount of the penalty is determined by the Comptroller in accordance with this Article.
- (3) If the IIR return is incorrect in more than 1 material particular, the entity is liable to a penalty for each incorrect material particular.
- (4) If the act was done –
 - (a) carelessly, the amount of penalty is not more than 30% of the difference;
 - (b) deliberately, the amount of penalty is not less than 30% and not more than 100% of the difference.

- (5) But if the entity admits to the Comptroller the fact of the incorrect statement other than in response to a discovery, or likely imminent discovery, of it by the Comptroller –
 - (a) in the case of paragraph (4)(a), the amount of penalty is not more than 10% of the difference;
 - (b) in the case of paragraph (4)(b), the amount of penalty is not less than 10% and not more than 80% of the difference.
- (6) The amount of penalty is additional to the amount of tax that is chargeable on the entity (calculated as if the statement were corrected).
- (7) In this Article –
 - (a) “act” means the conduct described in paragraph (1);
 - (b) “difference” means the difference between the amount of tax that would be chargeable on the qualifying entity if it were calculated on the basis of the incorrect return and the amount if the return were correct.

DIVISION 3 – ADMINISTRATION OF CIVIL PENALTIES

30 Penalty notice and payment

- (1) If an entity is liable to a penalty under Article 27, 28 or 29 the Comptroller may serve a written notice (a “penalty notice”) on the entity in accordance with this Article.
- (2) In the case of a penalty under Article 27 or 28, the penalty notice must specify the amount of the penalty.
- (3) In the case of a penalty under Article 29, the penalty notice must specify –
 - (a) the amount of IIR tax that would be chargeable calculated on the basis of the incorrect statement;
 - (b) the amount of IIR tax that is chargeable (calculated as if the statement were corrected);
 - (c) the difference between the amounts calculated under sub-paragraphs (a) and (b);
 - (d) the amount of penalty determined by the Comptroller; and
 - (e) whether the penalty is calculated under Article 29(4)(a) or (b) and, if relevant, that Article 29(5) applies.
- (4) Subject to Article 32(3), an entity on which a penalty notice is served must pay the amount of the penalty no later than 40 days after the day on which the notice is served.

31 Application for a waiver

- (1) This Article applies where –
 - (a) an entity is liable to a penalty under Article 27 or 28; and
 - (b) a penalty notice, in respect of that penalty, is served on the entity under Article 30.

- (2) The entity may, before the end of the period of 40 days beginning with the day on which the penalty notice is served, apply to the Comptroller in writing for a waiver under this Article.
- (3) The Comptroller may waive an entity's liability to a penalty if satisfied that exceptional circumstances prevented the entity from complying with Article 14, 15 or 18 (as the case may be) at the required time.
- (4) If an entity makes an application under paragraph (2), the Comptroller must notify that entity of whether or not the liability has been waived.

PART 7

APPEALS, RECOVERY AND SUPPLEMENTARY ADMINISTRATIVE PROVISIONS

32 Appeals

- (1) An entity may appeal to the Commissioners against –
 - (a) an amendment to an IIR return made by the Comptroller under Article 22;
 - (b) a decision under Article 23 to reject a request for an amendment to an IIR return;
 - (c) a penalty notice served under Article 30;
 - (d) a decision to refuse an application for a waiver of a penalty under Article 31.
- (2) An appeal is brought by giving notice to the Comptroller before the end of the period of 40 days beginning with the day on which notice of the amendment or decision, or the penalty notice, is given.
- (3) If an appeal is brought under paragraph (1)(c) or (d), the penalty notice is of no effect pending the final determination or withdrawal of the appeal.
- (4) Part 6 of the ITL 1961 applies, with the necessary modifications, to an appeal under this Article as if it were an appeal under that Law against an assessment.
- (5) In paragraph (1), “Commissioners” means a Commission of Appeal constituted under Article 5 of the [Revenue Administration \(Jersey\) Law 2019](#).

33 Proceedings for recovery of tax and penalties

- (1) Proceedings for the recovery of unpaid tax, or for the recovery of a penalty, due under this Law may be instituted by the Treasurer of the States –
 - (a) in the case of IIR tax –
 - (i) at any time after the IIR return due date, or
 - (ii) in the case of an additional amount of IIR tax required to be paid by a date specified in a notice given by the Comptroller under Article 22(6), at any time after the specified date.
 - (b) in the case of a penalty –
 - (i) at any time after the expiry of the period specified in Article 30(4) if no appeal is brought, or
 - (ii) if an appeal is brought, at any time after the payment of the penalty is due following the final determination of the appeal or at any time after the withdrawal of the appeal.

- (2) Article 44 of the ITL 1961 (certificate of Comptroller admissible in evidence) applies for the purpose of the recovery of tax due under this Law as it applies for the purpose of the recovery of income tax, but as if –
- (a) references to income tax in paragraph (1) were references to IIR tax; and
 - (b) the reference to the year ended 31 December in paragraph (1) were a reference to the last day of the fiscal year.

34 Payments to, and repayments by, States’ Treasurer

Articles 46 to 48 of the ITL 1961 apply in relation to IIR tax as they apply in relation to income tax (and, for that purpose, references in those Articles to the ITL 1961 are to be treated as references to this Law).

PART 8

CITATION, COMMENCEMENT AND OTHER MATTERS

35 Amendment of definitions

The States may, by Regulation, amend this Law to amend the definition of any term defined in this Law, other than the definition of “Model Rules”.

36 ¹

37 Citation and commencement

This Law may be cited as the Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025 and comes into force on 1 January 2025.

SCHEDULE 1

(Article 1(4))

TERMS USED IN THIS LAW AND DEFINED IN THE MODEL RULES**1 Terms used in this Law without modification**

adjusted covered taxes
agreed administrative guidance
allocable share of the top-up tax
commentary
constituent entity
controlling interest
entity
excluded entity
fiscal year
flow-through entity
GloBE income or loss
GloBE information return
intermediate parent entity
low-taxed constituent entity
ownership interest
partially-owned parent entity
reverse hybrid entity
top-up tax
ultimate parent entity
UTPR

2 Terms used in this Law with modification

designated local entity (modified by Article 8)
MNE group (modified by Article 4(3))

SCHEDULE 2²

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025	L.8/2025	1 January 2025 Adopted Law given effect as if enacted on 22 October 2024 by R&O.60/2024	P.53/2024

◦Projets available at statesassembly.gov.je

Table of Endnote References

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- ¹ Article 36 *spent, omitted*
² Schedule 2 *spent, omitted*