



Jersey

# **INCOME TAX (DEEMED DIVIDENDS) (JERSEY) REGULATIONS 2007**

## **Official Consolidated Version**

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Showing the law from 1 January 2019 to Current



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# INCOME TAX (DEEMED DIVIDENDS) (JERSEY) REGULATIONS 2007

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## **INCOME TAX (DEEMED DIVIDENDS) (JERSEY) REGULATIONS 2007**

**THE STATES**, in pursuance of Article 81D(4)(b) of the [Income Tax \(Jersey\) Law 1961](#), have made the following Regulations –

Commencement [[see endnotes](#)]

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### **1 Prescribed percentage for the purposes of Article 81D of the Law**

The prescribed percentage for the purposes of Article 81D(3)(a) of the [Income Tax \(Jersey\) Law 1961](#) shall be 60%.

### **2 Application**

These Regulations have effect –

- (a) for the year of assessment 2008, in accordance with Article 50 of the Income Tax (Amendment No. 29) (Jersey) Law 200-<sup>1</sup>;
- (b) for the year of assessment 2009, and ensuing years.

### **3 Citation**

These Regulations may be cited as the Income Tax (Deemed Dividends) (Jersey) Regulations 2007.

## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement
Income Tax (Deemed Dividends) (Jersey) Regulations 2007	<a href="#">R&amp;O.160/2007</a>	20 November 2007

### Table of Endnote References

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<sup>1</sup> *P.156/2007, given immediate effect by act of declaration (R&O.159/2007)*