



Jersey

INCOME TAX (DEEMED DIVIDENDS) (JERSEY) REGULATIONS 2007

Official Consolidated Version

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

Commencement [[see endnotes](#)]

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 200-¹;
- (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	R&O.160/2007	20 November 2007

Table of Endnote References

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