



Jersey

# **TAXATION (DOUBLE TAXATION) (JERSEY) REGULATIONS 2010**

## **Official Consolidated Version**

This is an official version of consolidated legislation compiled and issued under the authority of the Legislation (Jersey) Law 2021.

17.850.20

Showing the law from 2 March 2021 to Current





Jersey

# TAXATION (DOUBLE TAXATION) (JERSEY) REGULATIONS 2010

## Contents

### Regulation

1	Interpretation .....	5
1A	Tax information.....	6
2	DTAs given effect .....	6
3	Orders .....	6
4	Power to disclose information for purposes of DTA .....	6
5	Confidentiality of information received under DTA .....	7
6	Provision of tax information by taxpayer .....	7
7	Provision by other persons of tax information about taxpayer .....	7
8	Time for compliance with notices.....	9
9	.....	9
10	.....	9
11	.....	9
12	.....	9
13	.....	9
14	.....	9
14A	Restrictions regarding requirement to provide tax information.....	9
14B	Manner of provision of tax information .....	10
14C	Keeping of records .....	10
15	Protection of evidence.....	11
16	Search and seizure .....	11
17	Procedure where items are removed.....	13
18	Judicial review: limitations.....	14
18A	Further appeal to Privy Council .....	15
19	Offences .....	16
20	Offences – general .....	16
20A	Transitional provision .....	16
21	Citation.....	17
<b>SCHEDULE</b>		<b>18</b>
DOUBLE TAXATION AGREEMENTS		18

<b>SCHEDULE 2</b>	<b>22</b>
<b>SCHEDULE 3</b>	<b>23</b>
<b>SCHEDULE 4</b>	<b>24</b>
<b>SCHEDULE 5</b>	<b>25</b>
<b>ENDNOTES</b>	<b>26</b>
<hr/>	
Table of Legislation History .....	26
Table of Endnote References .....	27



Jersey

## TAXATION (DOUBLE TAXATION) (JERSEY) REGULATIONS 2010

**THE STATES**, in pursuance of Article 2(1) of the [Taxation \(Implementation\) \(Jersey\) Law 2004](#) and following the decision of the States, taken on the day these Regulations are made, to adopt P.50/2010, have made the following Regulations –

Commencement [[see endnotes](#)]

---

### 1 Interpretation

- (1) In these Regulations, unless the context otherwise requires –

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

“DTA” means an agreement for the avoidance of double taxation made between Jersey and a third country;

“relevant criminal offence” means an offence that is criminal by reason of the law of a third country that is designated as a criminal law, for which purpose it is immaterial whether it is contained in a tax law, in a criminal code or in any other law;

“request” means a request that is made by the competent authority for a third country under a DTA for tax information regarding a person and that complies with the requirements of the DTA;

“tax”, in relation to a request, means the tax in respect of which the request is made;

“tax information” has the meaning given in Regulation 1A;

“taxpayer” means the person who is the subject of a request;

“third country” means a country or territory that is listed in column 1 of the Schedule, subject to the description, if any, opposite in column 2 of the Schedule, with which Jersey has made a DTA;

“third party notice” shall be construed in accordance with Regulation 7(1) and (2).<sup>1</sup>

- (2) <sup>2</sup>

- (3) <sup>3</sup>
- (4) In these Regulations, a reference, in relation to a DTA, to the competent authority for Jersey or the competent authority for a third country shall be construed in accordance with that DTA.
- (5) These Regulations apply to an amendment to a DTA as they apply to a DTA and, accordingly, a reference in them to a DTA includes a reference to an amendment to a DTA.

## **1A Tax information<sup>4</sup>**

- (1) For the purposes of these Regulations, ‘tax information’ means information that is foreseeably relevant to the administration or enforcement of the domestic laws of the third country whose competent authority is making the request under a DTA concerning taxes of the third country that may be the subject of the exchange of information under the DTA.
- (2) Tax information may be –
  - (a) information within an individual’s knowledge or belief; or
  - (b) information recorded in a document or any other record in any format, that a person has in his or her possession, custody or control.

## **2 DTAs given effect<sup>5</sup>**

- (1) A DTA shall have effect, in accordance with its terms, notwithstanding the provisions of the 1961 Law or any other enactment.
- (2) The operation of the 1961 Law shall be modified with the effect that Part 14 of the 1961 Law shall apply as if a DTA were an arrangement having effect under Article 111 of that Law.
- (3) The Schedule has effect as an index of DTAs and the dates they entered into force.

## **3 Orders<sup>6</sup>**

The Minister for External Relations and Financial Services shall, by Order, amend the Schedule so as to add, in relation to a DTA –

- (a) the name of the third country, and any description of the third country, with which the DTA is made; and
- (b) the date on which the DTA with that third country entered into force.

## **4 Power to disclose information for purposes of DTA**

- (1) Notwithstanding anything contained in the 1961 Law or any other enactment, the competent authority for Jersey may, in the discharge of his or her obligations under a DTA, provide tax information to the competent authority for the third country with which the DTA has been made.

- (2) Notwithstanding anything contained in the 1961 Law or any other enactment, the competent authority for Jersey may provide tax information to the competent authority for Jersey, for the purposes of the discharge of the obligations described in paragraph (1).<sup>7</sup>

## **5 Confidentiality of information received under DTA**

- (1) Information received by the competent authority of Jersey from the competent authority of a third country pursuant to a DTA shall be disclosed only to persons, and used only for the purposes, described in the DTA.
- (2) A person who knowingly contravenes paragraph (1) commits an offence and is liable to a fine.

## **6 Provision of tax information by taxpayer<sup>8</sup>**

- (1) Where the competent authority for Jersey decides to respond to a request concerning a taxpayer, the competent authority for Jersey shall require the taxpayer to provide to the competent authority for Jersey all such tax information that the competent authority for Jersey requires for that purpose.<sup>9</sup>
- (2) A requirement under paragraph (1) shall be made by notice in writing.
- (3) <sup>10</sup>
- (4) <sup>11</sup>
- (5) <sup>12</sup>
- (6) <sup>13</sup>
- (7) <sup>14</sup>
- (8) <sup>15</sup>

## **7 Provision by other persons of tax information about taxpayer<sup>16</sup>**

- (1) Where the competent authority for Jersey decides to respond to a request concerning a taxpayer, the competent authority for Jersey shall require a third party, being a person other than the taxpayer, to provide to the competent authority for Jersey all such tax information that the competent authority for Jersey requires for that purpose.
- (2) A requirement under paragraph (1) shall be made by notice in writing.
- (3) Where a third party notice does not name the taxpayer to whom it relates, it must provide an account number or other identification for the tax information required.
- (4) Subject to paragraph (5), the competent authority for Jersey shall send to the taxpayer to whom a third party notice relates a copy of the third party notice –
- (a) in a case where, at the time the third party notice is given, the competent authority for Jersey does not know the taxpayer's name

- and address – within 7 days after the third party has provided to the competent authority for Jersey the tax information required by the third party notice; or
- (b) in any other case – within 7 days after the third party notice is given.
- (5) Paragraph (4) does not require the disclosure or provision of the third party notice to a taxpayer –
- (a) if the competent authority for Jersey does not know the taxpayer's name and address;
- (b) if its disclosure or provision would identify or might identify a person who has provided information that the competent authority for Jersey takes into account in deciding whether to give the notice;
- (c) if the competent authority for Jersey is satisfied that there are reasonable grounds for suspecting that the taxpayer has committed a relevant criminal offence;
- (d) if the competent authority for Jersey is satisfied that disclosure of information of the description contained in the notice may prejudice the assessment, collection or recovery of tax or the investigation or prosecution of tax matters; or
- (e) if the third country has requested that the taxpayer should not be informed of any matter relating to the request on the ground that –
- (i) disclosure to the taxpayer would identify or might identify a person who has provided information relating to the third party request,
- (ii) there are reasonable grounds for suspecting that the taxpayer has committed a relevant criminal offence, or
- (iii) disclosure of information of the description contained in the notice may prejudice the assessment, collection or recovery of tax or the investigation or prosecution of tax matters.
- (6) The third party notice shall –
- (a) state whether the competent authority prohibits the third party from disclosing to the taxpayer the third party notice or any information relating to the notice (including any information about a warrant issued under Regulation 16 or other information relating to enforcement); and
- (b) if the third party notice prohibits that disclosure to the taxpayer, state the ground on which it prohibits that disclosure, by reference to one or more grounds mentioned in paragraph (5).
- (7) The third party shall not disclose the third party notice nor any information relating to it to the taxpayer that it is prohibited from so disclosing by virtue of any prohibition contained in the third party notice except –
- (a) with the written consent of the competent authority for Jersey; or
- (b) with the consent of the Royal Court.



- (8) The competent authority for Jersey shall as soon as practicable send to the taxpayer the third party notice if the Royal Court gives consent to the third party to disclose it.
- (9) For the purposes of paragraph (5) the competent authority for Jersey shall not be treated as knowing the name or address of the taxpayer by virtue of anything provided by the third party unless, upon providing the tax information, the third party expressly draws to the attention of the competent authority for Jersey the tax payer's name or address.
- (10) In this Regulation, a reference to the taxpayer's address is a reference to any address at which the taxpayer may be given information.

## **8 Time for compliance with notices**

- (1) A notice under Regulation 6 or Regulation 7 shall specify a time within which the person to whom it is given must comply with it.
- (2) The time to be specified shall be not less than 15 days, beginning on the date on which the notice is given to the person who is to comply with it.<sup>17</sup>

**9** <sup>18</sup>

**10** <sup>19</sup>

**11** <sup>20</sup>

**12** <sup>21</sup>

**13** <sup>22</sup>

**14** <sup>23</sup>

## **14A Restrictions regarding requirement to provide tax information<sup>24</sup>**

- (1) Nothing in these Regulations requires a person to provide to the competent authority for Jersey information that is subject to legal professional privilege.
- (2) The answers given or a statement or deposition made by an individual in compliance with a notice given under Regulation 6 or 7 may not be used in evidence against the individual in any criminal proceedings, except proceedings under Regulation 19(2).<sup>25</sup>
- (3) Notwithstanding any other enactment (whenever passed or made) or the terms of any contract (whenever made), a person required to provide information by notice given under Regulation 7 shall not incur any civil

or criminal liability by reason of disclosing the information in compliance with the requirement.<sup>26</sup>

#### **14B Manner of provision of tax information<sup>27</sup>**

- (1) Where tax information is information within an individual's knowledge or belief, an individual required by notice under Regulation 6 or 7 to provide that information shall do so by answering questions, or by making a statement or deposition in a form that would be receivable in evidence according to the law of the third country making the request.<sup>28</sup>
- (2) Where tax information is recorded in electronic or magnetic form, the person required by notice under Regulation 6 or 7 to provide that information shall –
  - (a) provide it in the form required by the notice; and
  - (b) in the case where the notice requires it to be provided in electronic form, provide it in a form that is readily accessible and capable of being produced in a visible and legible form.<sup>29</sup>
- (3) Where tax information is information recorded in a document or any other record, the person required by notice under Regulation 6 or 7 to provide that information shall, as further required –
  - (a) provide a copy of the document, authenticated in such manner that the copy would be receivable in evidence according to the law of the third country making the request; or
  - (b) produce the original, for the purpose of the competent authority for Jersey making a copy authenticated as described in subparagraph (a).<sup>30</sup>

#### **14C Keeping of records<sup>31</sup>**

- (1) A person who is liable to pay tax in a third country shall keep any document that contains tax information relevant to the person's liability.
- (2) A person who provides financial services to a person described in paragraph (1), shall keep any document created in the provision of those services that contains tax information relevant to the liability of the person described in paragraph (1).
- (3) A person required by paragraph (1) or (2) to keep a document shall do so for a period of 6 years beginning at the end of the year in which the tax information was recorded in the document.
- (4) A person who, without reasonable excuse, fails to comply with this Regulation shall be guilty of an offence and liable to a fine of level 3 on the standard scale.<sup>32</sup>
- (5) In paragraph (2), "financial services" has the same meaning as in Article 1(1) of the [Financial Services Commission \(Jersey\) Law 1998](#).

**15 Protection of evidence<sup>33</sup>**

- (1) This Regulation applies if the competent authority for Jersey has –
  - (a) requested a taxpayer in writing to provide any tax information to it;
  - (b) given a taxpayer a notice under Regulation 6 requiring the taxpayer to provide to the competent authority for Jersey any tax information;
  - (c) requested a person, other than the taxpayer, in writing to provide to the competent authority for Jersey any tax information in respect of that taxpayer; or
  - (d) given a person a notice under Regulation 7 requiring the person to provide to the competent authority for Jersey any tax information.
- (2) A person in respect of which paragraph (1) applies shall not alter, conceal, destroy, or otherwise dispose of any tax information that is requested by the competent authority for Jersey or subject to a notice under Regulation 6 or 7.
- (3) Despite paragraph (2), but subject to Regulation 14C, the person may alter, destroy or otherwise dispose of tax information to which the competent authority's request relates –
  - (a) in a case where a written request was made –
    - (i) if no notice has been given under Regulation 6 or 7, upon the expiry of 12 months after the date of the written request, or
    - (ii) if the competent authority for Jersey has withdrawn the request, any time after that withdrawal; and
  - (b) in a case where a notice has been given under Regulation 6 or 7 –
    - (i) with the written permission of the competent authority for Jersey, or
    - (ii) where the competent authority for Jersey has refused to grant permission, or failed to respond to the applicant's request for permission within 6 months of the request, with the leave of the Royal Court.

**16 Search and seizure<sup>34</sup>**

- (1) The Bailiff may issue a warrant under this Regulation in respect of any premises if the Bailiff is satisfied that there are reasonable grounds for believing –
  - (a) that a taxpayer has failed to comply with a requirement made of that taxpayer under Regulation 6;
  - (b) that a person to whom a third party notice has been given has failed to comply with a requirement made of that third party under Regulation 7;
  - (c) that there are reasonable grounds for believing that a taxpayer will not comply with a requirement made of the taxpayer under Regulation 6;

- (d) that there are reasonable grounds for suspecting that a person will not comply with a requirement made of a third party under Regulation 7;
  - (e) that there are reasonable grounds for believing that the use of the procedure in Regulation 6 or 7 might seriously prejudice an investigation concerning the assessment, collection or recovery of tax or the investigation or prosecution of tax matters; or
  - (f) that an offence under these Regulations has been or is about to be committed on the premises,
- and there is or may be in the premises tax information in respect of a taxpayer or evidence relating to the commission of an offence under these Regulations or to a relevant criminal offence.
- (2) An application for the issue of a warrant under paragraph (1) may be made by –
    - (a) where the application is on the ground specified in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e), a designated tax officer;
    - (b) where the application is on the ground in paragraph (1)(f), a police officer.
  - (3) A warrant issued under this Regulation shall –
    - (a) remain in force for 14 days and shall then cease to have effect; and
    - (b) authorize the person executing it to enter and search the premises specified in it and, for that purpose, take with him or her such other persons as are reasonably necessary.
  - (4) On entering the premises under the authority of the warrant, the person executing it may seize and remove anything found there if –
    - (a) in the case of a warrant issued on the ground in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e), the person has reasonable grounds to believe that it is a thing specified in the warrant;
    - (b) in the case of a warrant issued on the ground in paragraph (1)(f), the person has reasonable grounds to believe that it may be required as evidence for the purposes of criminal proceedings under these Regulations.
  - (5) The warrant does not authorize the seizure or removal of an item that is subject to legal privilege.
  - (6) Where any tax information is kept by means of a computer at the premises the person executing the warrant –
    - (a) may have access to, and inspect and check the operation of, any computer and any associated apparatus or material which is or has been in use in connection with the tax information;
    - (b) may require any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material to afford him or her such assistance as he or she may reasonably require; and

- (c) may require the records to be produced in a form in which they may be taken away.
- (7) Where anything is seized and removed in exercise of a warrant issued on the ground specified in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e), the person executing the warrant shall pass the thing seized or removed to the competent authority for Jersey.
- (8) Notwithstanding any other enactment (whenever passed or made) or rule or principle of law a person required by paragraph (6) to pass anything to the competent authority for Jersey shall not incur any civil or criminal liability by reason of complying with the requirement.
- (9) No person shall disclose to the taxpayer in respect of whom the tax information or the warrant relates any information relating to the warrant, or the execution of the warrant that has been issued under paragraph (1)(e) or (1)(f) except –
  - (a) with the written consent of the competent authority for Jersey; or
  - (b) with the consent of the Royal Court.
- (10) Any application to the Royal Court in respect of a warrant that has been issued on a ground specified in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e) shall not be considered by the Court if it is received 7 or more days after the execution of the warrant.
- (11) The time limit referred to in paragraph (10) does not apply in respect of an application for consent to disclose information to a taxpayer.
- (12) In this Regulation, “designated tax officer” means –
  - (a) the Comptroller; or
  - (b) each other officer who is designated in writing for the purposes of this Regulation by the Comptroller.
- (13) An application for a warrant shall not be made under this Regulation without the consent of the Attorney General.

## **17 Procedure where items are removed**

- (1) A person who removes anything from any premises under Regulation 16 shall, if requested to do so by a person described in paragraph (2) of this Regulation, provide that person with a record as to what has been removed.
- (2) The persons to whom this paragraph refers are –
  - (a) an occupier of the premises; or
  - (b) a person who had possession of the thing immediately before its removal.
- (3) The record shall be provided within a reasonable time.
- (4) If the thing removed is of such a nature –
  - (a) that a photograph or copy of it is sufficient for use as evidence in proceedings under these Regulations; or

- (b) that a photograph or copy of it is sufficient for any forensic examination or investigation under these Regulations,

the thing removed may not be retained for longer than is necessary to establish that fact and to obtain the photograph or copy.

## **18 Judicial review: limitations<sup>35</sup>**

- (1) Despite any Rule made to the contrary under the [Royal Court \(Jersey\) Law 1948](#), an application for leave to apply for judicial review may not be made –
  - (a) by a taxpayer, against a requirement made of that taxpayer under Regulation 6, later than 14 days after the requirement arose under Regulation 6;
  - (b) by a person, against a requirement made of that person in a third party notice, later than 14 days after the third party notice was given to that person under Regulation 7; or
  - (c) by a taxpayer, against a requirement made of a third party in respect of that taxpayer, later than 14 days after the copy of the third party notice was given to that taxpayer under Regulation 7.
- (2) An application for judicial review may not be made on any of the following grounds –
  - (a) that the competent authority for Jersey has not provided the third party notice to a taxpayer within the time limits specified in Regulation 7(4);
  - (b) that the competent authority for Jersey has not provided the third party notice to the taxpayer on a ground mentioned in Regulation 7(5);
  - (c) that the competent authority for Jersey has prohibited a third party from disclosing the third party notice to the taxpayer, or any information relating to the notice to the taxpayer on a ground mentioned in Regulation 7(5); or
  - (d) that the competent authority for Jersey has required tax information to be authenticated in a manner that is not required for the purposes of Regulation 14B(3).
- (3) Despite any application for leave to apply for judicial review being made –
  - (a) a taxpayer or a third party shall provide the competent authority for Jersey the information requested in the notice served under Regulation 6 or 7, as the case may be, within the time limits specified in the notice; but
  - (b) the competent authority for Jersey shall not provide to the competent authority for the third country the tax information obtained under these Regulations unless –
    - (i) the application for leave to apply for judicial review or any subsequent application for judicial review is dismissed,

- (ii) the application for leave to apply for judicial review or any subsequent application for judicial review is withdrawn or discontinued, or
  - (iii) the competent authority for Jersey is permitted to do so by the Royal Court.
- (4) In all other respects the Royal Court shall apply the principles applicable on an application for judicial review.

### **18A Further appeal to Privy Council<sup>36</sup>**

- (1) An appeal lies to the Privy Council from a decision of the Royal Court on a judicial review to which Regulation 18 applies.
- (2) An appeal under this Regulation lies at the instance of –
  - (a) a taxpayer, against a requirement made of that taxpayer under Regulation 6;
  - (b) a person, against a requirement made of that person in a third party notice;
  - (c) a taxpayer, against a requirement made of a third party in respect of that taxpayer; or
  - (d) the competent authority for Jersey.
- (3) An appeal under this Regulation lies only with the leave of the Privy Council.
- (4) An application to the Privy Council for leave to appeal under this Regulation against a decision shall be made before the end of the period of 14 days commencing on the day on which the Royal Court makes its decision.
- (5) If leave to appeal under this Regulation is granted, the appeal shall be brought before the end of the period of 14 days commencing on the day on which leave is granted.
- (6) If paragraph (5) is not complied with –
  - (a) the appeal shall be taken to have been brought; and
  - (b) the appeal shall be taken to have been dismissed by the Privy Council immediately after the end of the period specified in that paragraph.
- (7) For the purpose of paragraph (6)(b) –
  - (a) any power of a court to extend the period permitted for giving notice of appeal; and
  - (b) any power of a court to grant leave to take a step out of time, shall be disregarded.
- (8) The Privy Council may allow or dismiss the appeal.

**19 Offences<sup>37</sup>**

- (1) A person who, knowingly and without reasonable excuse, contravenes Regulation 15(2) is guilty of an offence.
- (2) An individual who, being required by notice under Regulation 6 or 7 to provide information by answering questions or by making a statement or deposition –
  - (a) knowingly or recklessly gives an answer or makes a statement or deposition which is false, misleading or deceptive in a material particular; or
  - (b) knowingly or recklessly withholds any information the omission of which makes the information provided misleading or deceptive in a material particular,is guilty of an offence.<sup>38</sup>
- (3) A person who knowingly and without reasonable excuse –
  - (a) fails to comply with a requirement imposed under Regulation 6(1) or 7(1); or
  - (b) contravenes Regulation 7(7) or 16(9),is guilty of an offence.<sup>39</sup>
- (4) A person who, knowingly and without reasonable excuse, obstructs a person who is executing a warrant under Regulation 16 is guilty of an offence.
- (5) A person guilty of an offence against this Article is liable to imprisonment for a term of 12 months and a fine.

**20 Offences – general**

- (1) If an offence under these Regulations by a limited liability partnership, separate limited partnership or body corporate is proved to have been committed with the consent or connivance of –
  - (a) a person who is a partner of the partnership or director, manager, secretary or other similar officer of the body corporate; or
  - (b) a person purporting to act in any such capacity,the person is guilty of the offence and liable in the same manner as the partnership or body corporate to the penalty provided for that offence.<sup>40</sup>
- (2) If the affairs of a body corporate are managed by its members, paragraph (1) applies in relation to acts and defaults of a member in connection with the member's functions of management as if the member were a director of the body corporate.

**20A Transitional provision<sup>41</sup>**

- (1) This Regulation applies where, before the coming into force of the Taxation (Miscellaneous Provisions) (Jersey) Regulations 2014 (the "2014 Regulations") –



- (a) an appeal has been brought under Regulation 18; and
  - (b) no date has been set to hear the appeal, or a date has been set which is more than 28 days after the coming into force of the 2014 Regulations.
- (2) A decision shall not be set aside or varied on a ground that would be inadmissible under Regulation 18, as amended by the 2014 Regulations.
- (3) In determining an appeal under Regulation 18 the Court must apply the principles applicable on an application for judicial review.
- (4) If the Court decides that a notice or requirement should be set aside or varied it may make any such order, or give any such relief, as may be made or given in proceedings for judicial review.
- (5) If the appellant discontinues an appeal to which this Regulation applies, the competent authority for Jersey shall be liable to pay any costs incurred in the bringing of the appeal where it appears to the Royal Court that the appeal would have succeeded but for the coming into force of the 2014 Regulations.
- (6) Any appeal shall be subject to Regulation 18A as if it arose from a judicial review made under Regulation 18, as substituted by the 2014 Regulations.

## **21 Citation**

These Regulations may be cited as the Taxation (Double Taxation) (Jersey) Regulations 2010.

**SCHEDULE<sup>42</sup>**

(Regulations 1, 2 and 3)

**DOUBLE TAXATION AGREEMENTS**

<b>1</b> <b>Country or territory</b>	<b>2</b> <b>Description</b>	<b>3</b> <b>Date of entry into force</b>
Cyprus	The Republic of Cyprus. When used in a geographical sense, includes the national territory, the territorial sea thereof as well as any area outside the territorial sea, including the contiguous zone, the exclusive economic zone and the continental shelf, which has been or may hereafter be designated, under the laws of Cyprus and in accordance with international law, as an area within which Cyprus may exercise sovereign rights or jurisdiction.	17th February 2017
Estonia	The Republic of Estonia. When used in a geographical sense this means the territory of Estonia and any other area adjacent to the territorial waters of Estonia within which, under the laws of Estonia and in accordance with international law, the rights of Estonia may be exercised with respect to the sea bed and its sub-soil and their natural resources.	30th December 2011
Guernsey	The States of Guernsey. When used in a geographical sense, means the islands of Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law, save that any reference to the law of Guernsey is to the law of the island of Guernsey as it applies there and in the islands of Alderney and Herm.	9th July 2013
The Hong Kong Special Administrative Region of the People's Republic of China	The Hong Kong Special Administrative Region, being any territory where the tax laws of the Hong Kong Special Administrative region of the People's Republic of China apply.	3rd July 2013

<b>1</b> <b>Country or territory</b>	<b>2</b> <b>Description</b>	<b>3</b> <b>Date of entry into force</b>
Isle of Man	The island of the Isle of Man including its territorial sea, in accordance with international law.	10th July 2013
Liechtenstein	The Principality of Liechtenstein. When used in a geographical sense, means the area of the sovereign territory of the Principality of Liechtenstein in accordance with international law and domestic law.	21st December 2018
Luxembourg	The Grand Duchy of Luxembourg. When used in a geographical sense, means the territory of the Grand Duchy of Luxembourg.	5th August 2014
Malta	The Republic of Malta. When used in a geographical sense, this means the island of Malta, the island of Gozo and the other islands of the Maltese archipelago including the territorial waters thereof, as well as any area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial waters, wherein Malta exercises sovereign rights, jurisdiction, or control in accordance with international law and its national law, including its legislation relating to the exploration of the continental shelf and exploitation of its natural resources.	19th July 2010
Mauritius	The Republic of Mauritius including – (i) all the territories and islands which, in accordance with the laws of Mauritius, constitute the State of Mauritius; (ii) the territorial sea of Mauritius; and (iii) any area outside the territorial sea of Mauritius which in accordance with international law has been or may hereafter be designated, under the laws of Mauritius, as an area, including the Continental Shelf, within which the rights of Mauritius with respect to the sea, the sea-bed and sub-soil and their natural resources may be exercised.	19th December 2018

1 Country or territory	2 Description	3 Date of entry into force
Qatar	The State of Qatar's lands, internal waters, territorial sea including its bed and subsoil, the air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with the provisions of international law and Qatar's national laws and regulations.	22nd November 2012
Rwanda	The Republic of Rwanda. When used in a geographical sense, this includes all the territory, lakes and any other area in the lakes and in the air within which Rwanda may exercise sovereign rights or jurisdiction in accordance with international law.	27th June 2016
Seychelles	The Republic of Seychelles. When used in a geographical sense, this includes the exclusive economic zone and continental shelf where Seychelles exercises sovereign rights and jurisdiction in conformity with the provisions of the United Nations Convention on the Law of the Sea.	5th January 2017
Singapore	The Republic of Singapore. When used in a geographical sense, this includes its land territory, internal waters and territorial sea, as well as any maritime area situated beyond the territorial sea which has been or might in the future be designated under its national law, in accordance with international law, as an area within which Singapore may exercise sovereign rights or jurisdiction with regards to the sea, the sea-bed, the subsoil and the natural resources.	2nd May 2013
United Arab Emirates	The United Arab Emirates. When used in a geographical sense, means the territory of the United Arab Emirates which is under its sovereignty as well as the area outside the territorial water, airspace and submarine areas over which the United Arab Emirates exercises sovereign and jurisdictional rights in respect of any activity carried on in its water, sea bed or	15th February 2017

<b>1</b> <b>Country or</b> <b>territory</b>	<b>2</b> <b>Description</b>	<b>3</b> <b>Date of entry into</b> <b>force</b>
	subsoil in connection with the exploration for or the exploitation of natural resources by virtue of its law and international law.	
United Kingdom	United Kingdom of Great Britain and Northern Ireland. When used in a geographical sense, means the territory and territorial sea of Great Britain and Northern Ireland and the areas beyond that territorial sea over which Great Britain and Northern Ireland exercise sovereign rights or jurisdiction in accordance with their domestic law and international law.	

## **SCHEDULE 2<sup>43</sup>**

## **SCHEDULE 3<sup>44</sup>**

## **SCHEDULE 4<sup>45</sup>**



## **SCHEDULE 5<sup>46</sup>**

## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Double Taxation) (Jersey) Regulations 2010	<a href="#">R&amp;O.55/2010</a>	15 June 2010	<a href="#">P.51/2010</a>
Taxation (Double Taxation) (Malta – Date in Force) (Jersey) Order 2010	<a href="#">R&amp;O.66/2010</a>	14 July 2010	
Taxation (Miscellaneous Provisions) (Jersey) Regulations 2012	<a href="#">R&amp;O.108/2012</a>	2 October 2012	<a href="#">P.74/2012</a>
Taxation (Double Taxation) (Amendment) (Jersey) Regulations 2013	<a href="#">R&amp;O.17/2013</a>	29 January 2013	<a href="#">P.130/2012</a>
Taxation (Double Taxation) (Amendment No. 2) (Jersey) Regulations 2013	<a href="#">R&amp;O.93/2013</a>	2 July 2013	<a href="#">P.59/2013</a>
Taxation (Double Taxation) (Date in Force (Guernsey, Hong Kong and Isle of Man)) (Jersey) Order 2013	<a href="#">R&amp;O.122/2013</a>	6 September 2013	
States of Jersey (Minister for External Relations) (Jersey) Regulations 2013	<a href="#">R&amp;O.125/2013</a>	10 September 2013	<a href="#">P.67/2013</a>
Taxation (Miscellaneous Provisions) (Jersey) Regulations 2014	<a href="#">R&amp;O.34/2014</a>	2 April 2014	<a href="#">P.13/2014</a>
Taxation (Implementation) (Miscellaneous Provisions) (Jersey) Order 2014	<a href="#">R&amp;O.210/2014</a>	18 December 2014	
Taxation (Double Taxation) (Amendment No. 3) (Jersey) Regulations 2015	<a href="#">R&amp;O.113/2015</a>	22 September 2015	<a href="#">P.91/2015</a>
Taxation (Double Taxation) (Amendment No. 4) (Jersey) Regulations 2015	<a href="#">R&amp;O.135/2015</a>	3 November 2015	<a href="#">P.109/2015</a>
Taxation (Double Taxation) (Date in Force (Rwanda)) (Jersey) Order 2016	<a href="#">R&amp;O.87/2016</a>	3 August 2016	
Taxation (Double Taxation) (Date in Force (Seychelles)) (Jersey) Order 2017	<a href="#">R&amp;O.20/2017</a>	1 February 2017	

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Implementation) (Miscellaneous Amendments) (Jersey) Regulations 2018	<a href="#">R&amp;O.78/2018</a>	11 July 2018	<a href="#">P.86/2018</a>
Criminal Justice (Miscellaneous Provisions) (No. 2) (Jersey) Regulations 2018	<a href="#">R&amp;O.77/2018</a>	18 July 2018	<a href="#">P.84/2018</a>
Taxation (Double Taxation) (Amendment of Regulations) (Jersey) Order 2018	<a href="#">R&amp;O.104/2018</a>	19 October 2018	
Taxation (Double Taxation) (Amendment of Regulations) (No. 2) (Jersey) Order 2019	<a href="#">R&amp;O.15/2019</a>	7 March 2019	
States of Jersey (Minister for Children and Education, Minister for Housing and Communities and Minister for External Relations and Financial Services) (Jersey) Order 2021	<a href="#">R&amp;O.29/2021</a>	2 March 2021	

\*Projets available at [www.statesassembly.gov.je](http://www.statesassembly.gov.je)

## Table of Endnote References

<sup>1</sup> Regulation 1(1)	amended by R&O.108/2012, R&O.17/2013
<sup>2</sup> Regulation 1(2)	deleted by R&O.108/2012
<sup>3</sup> Regulation 1(3)	deleted by R&O.108/2012
<sup>4</sup> Regulation 1A	inserted by R&O.108/2012
<sup>5</sup> Regulation 2	substituted by R&O.17/2013
<sup>6</sup> Regulation 3	amended by R&O.78/2018, R&O.29/2021
<sup>7</sup> Regulation 4(2)	amended by R&O.108/2012
<sup>8</sup> Regulation 6	heading amended by R&O.108/2012
<sup>9</sup> Regulation 6(1)	substituted by R&O.34/2014
<sup>10</sup> Regulation 6(3)	deleted by R&O.34/2014
<sup>11</sup> Regulation 6(4)	deleted by R&O.34/2014
<sup>12</sup> Regulation 6(5)	deleted by R&O.34/2014
<sup>13</sup> Regulation 6(6)	deleted by R&O.108/2012
<sup>14</sup> Regulation 6(7)	deleted by R&O.108/2012
<sup>15</sup> Regulation 6(8)	deleted by R&O.108/2012
<sup>16</sup> Regulation 7	substituted by R&O.34/2014
<sup>17</sup> Regulation 8(2)	amended by R&O.34/2014
<sup>18</sup> Regulation 9	deleted by R&O.108/2012
<sup>19</sup> Regulation 10	deleted by R&O.108/2012
<sup>20</sup> Regulation 11	revoked by R&O.34/2014
<sup>21</sup> Regulation 12	revoked by R&O.34/2014
<sup>22</sup> Regulation 13	deleted by R&O.108/2012
<sup>23</sup> Regulation 14	revoked by R&O.34/2014

- 
- <sup>24</sup> *Regulation 14A* inserted by R&O.108/2012  
<sup>25</sup> *Regulation 14A(2)* amended by R&O.34/2014  
<sup>26</sup> *Regulation 14A(3)* amended by R&O.34/2014  
<sup>27</sup> *Regulation 14B* inserted by R&O.108/2012  
<sup>28</sup> *Regulation 14B(1)* amended by R&O.34/2014  
<sup>29</sup> *Regulation 14B(2)* substituted by R&O.34/2014  
<sup>30</sup> *Regulation 14B(3)* amended by R&O.34/2014  
<sup>31</sup> *Regulation 14C* inserted by R&O.108/2012  
<sup>32</sup> *Regulation 14C(4)* amended by R&O.77/2018  
<sup>33</sup> *Regulation 15* substituted by R&O.34/2014  
<sup>34</sup> *Regulation 16* substituted by R&O.34/2014  
<sup>35</sup> *Regulation 18* substituted by R&O.34/2014  
<sup>36</sup> *Regulation 18A* inserted by R&O.34/2014  
<sup>37</sup> *Regulation 19* substituted by R&O.108/2012  
<sup>38</sup> *Regulation 19(2)* amended by R&O.34/2014  
<sup>39</sup> *Regulation 19(3)* substituted by R&O.34/2014  
<sup>40</sup> *Regulation 20(1)* amended by R&O.34/2014  
<sup>41</sup> *Regulation 20A* inserted by R&O.34/2014  
<sup>42</sup> *Schedule* substituted by R&O.17/2013, amended by R&O.93/2013, R&O.122/2013, R&O.210/2014, R&O.113/2015, R&O.135/2015, R&O.87/2016, R&O.20/2017, R&O.104/2018, R&O.15/2019  
<sup>43</sup> *Schedule 2* repealed by R&O.17/2013  
<sup>44</sup> *Schedule 3* repealed by R&O.17/2013  
<sup>45</sup> *Schedule 4* repealed by R&O.17/2013  
<sup>46</sup> *Schedule 5* repealed by R&O.17/2013