

STATES OF JERSEY



DRAFT TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (AMENDMENT No. 5) (JERSEY) REGULATIONS 201-

Lodged au Greffe on 24th September 2012
by the Chief Minister

STATES GREFFE



Jersey

**DRAFT TAXATION (EXCHANGE OF
INFORMATION WITH THIRD COUNTRIES)
(AMENDMENT No. 5) (JERSEY)
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REPORT

P.85/2012 contains a statement of the purpose of, and the financial and manpower implications of these Draft Regulations.

P.85/2012 is the report and proposition requesting the States to ratify the signed agreement for the Exchange of Information Relating to Tax Matters between the Government of Jersey and the Government of the Republic of Austria.

These Draft Regulations amend the principal Regulations by inserting the name of the country and the taxes covered by the agreement.

Financial and manpower implications

There are no financial or manpower implications for the States arising from the adoption of these Draft Regulations.

Explanatory Note

These Regulations would amend the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 (the “principal Regulations”) so as to give effect to the bilateral tax information exchange agreement between Austria and Jersey.

Article 1 amends the Schedule to the principal Regulations by inserting in the relevant place the taxes covered by the tax information exchange agreement with Austria.

Article 2 provides for the title of these Regulations and for their coming into force.



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Made [date to be inserted]
Coming into force [date to be inserted]

THE STATES, in pursuance of Article 2(1) of the Taxation (Implementation) (Jersey) Law 2004¹ and following the decision of the States, taken on the day these Regulations are made to adopt Projet 85 of 2012, have made the following Regulations –

1 Schedule amended

In the Schedule to the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008², before the matter relating to Canada there shall be inserted the following matter –

“Austria	the Republic of Austria	(a) Income tax (Einkommensteuer)	
		(b) Corporation tax (Körperschaftsteuer)”;	

2 Citation and commencement

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Amendment No. 5) (Jersey) Regulations 201- and shall come into force forthwith.

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- ¹ *chapter 17.850*
² *chapter 17.850.30*