

**WRITTEN QUESTION TO THE CHIEF MINISTER  
BY THE DEPUTY OF ST. MARY  
ANSWER TO BE TABLED ON TUESDAY 18th JANUARY 2011**

**Question**

Can the Chief Minister inform members how many Tax Information Exchange Agreements were in force at the beginning of 2005, 2006, 2007, 2008, 2009 and 2010?

Can he further tell members, for each of those years, how many requests for information have been received, from how many countries they were received, and in how many cases was the information requested found and sent to the requesting authorities, and how many staff (FTE's) were employed in this work?

**Answer**

The number of Tax Information Exchange Agreements in force at the beginning of each of the following years on a cumulative basis is –

2005 – nil  
2006 – nil  
2007 – 1  
2008 – 1  
2009 – 2  
2010 – 12  
2011 – 15

In addition there was one Double Taxation Agreement with equivalent tax information exchange provisions in force at the beginning of 2011.

I am unable to provide members for each of the years the number of requests for information received and from how many countries they were received. Jersey has been requested by some of our treaty partners not to publish the number of requests received. Quoting figures for the earlier years would identify the number of requests received from the USA which is one of the countries concerned. What I can say is that for the period from 1 January 2007 until the 31 December 2009 there were 12 requests and for the year 2010 there were 27 requests. Over the period as a whole requests have been received from Australia, Denmark, Germany, Iceland, the Netherlands, Norway, Sweden and the USA.

Of the total of 39 requests received by the end of 2010, two were subsequently withdrawn by the requesting authority and three have given rise to issues relating to the distinction drawn in the agreements between criminal and other tax matters, and the definition of what is a criminal tax matter, which issues we are currently seeking to resolve in discussion with the countries concerned. Otherwise all requests have been responded to within the forty days set by the Jersey competent authority (the Comptroller of Income Tax). This is significantly faster than is required by the OECD Model Agreement.

All the requests to-date have been dealt with by the Comptroller of Taxes personally as a normal part of his duties, and there are no staff specifically employed in this work.