STATES OF JERSEY

DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 3) (JERSEY) REGULATIONS 201-

Lodged au Greffe on 22nd July 2013
by the Chief Minister

STATES GREFFE

Jersey

DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 3) (JERSEY) REGULATIONS 201-

REPORT

For a Double Taxation Agreement that has been ratified by the States to have effect, the entry into force date agreed by the Parties concerned in accordance with the terms of the Agreement, must be inserted into the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010.

Entry into force dates have been agreed by the Parties concerned for the Double Taxation Agreements with Guernsey, the Hong Kong Special Administrative Region of the People's Republic of China, and the Isle of Man.

The States therefore are being asked to make the Taxation (Double Taxation) (Amendment No. 3) (Jersey) Regulations 201- in order that the entry into force dates for the 3 jurisdictions can be included in the Schedule and thereby effect be given to the Double Taxation Agreements.

Financial and manpower implications

There are no implications expected for the financial and manpower resources of the States arising from the making of the Regulations.

Explanatory Note

Regulation 1 amends the Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010 by inserting the dates upon which the double taxation agreements with Guernsey, the Hong Kong Special Administrative Region of the People's Republic of China and the Isle of Man came into force.

Regulation 2 sets out the title of these Regulations and provides that they will come into force forthwith.

Jersey

DRAFT TAXATION (DOUBLE TAXATION) (AMENDMENT No. 3) (JERSEY) REGULATIONS 201-

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

THE STATES, in pursuance of Article 2 of the Taxation (Implementation) (Jersey) Law 2004[1], have made the following Regulations –

1 Schedule amended

The Schedule to the Taxation (Double Taxation) (Jersey) Regulations 2010[2] is amended as follows –

(a) in the matter relating to Guernsey, in column 3 there is inserted the date "9th July 2013";

(b) in the matter relating to the Hong Kong Special Administrative Region of the People's Republic of China, in column 3 there is inserted the date "3rd July 2013"; and

(c) in the matter relating to the Isle of Man, in column 3 there is inserted the date "10th July 2013".

2 Citation and commencement

These Regulations may be cited as the Taxation (Double Taxation) (Amendment No. 3) (Jersey) Regulations 201- and shall come into force forthwith.

[1] *chapter 17.850*
[2] *chapter 17.850.20*