
STATUTORY INSTRUMENTS

2013 No. 3151

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
INHERITANCE TAX
VALUE ADDED TAX**

The International Tax Enforcement (Jersey) Order 2013

Made - - - - 11th December 2013

A draft of this Order was laid before the House of Commons in accordance with section 173(7) of the Finance Act 2006⁽¹⁾ and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the International Tax Enforcement (Jersey) Order 2013.

International tax enforcement arrangements to have effect

2. It is declared that—
 - (a) the arrangements specified in the Exchange of Letters set out in Part 1 of the Schedule to this Order and in the Agreement set out in Part 2 of that Schedule, which amend the arrangements set out in Parts 1 and 2 of the Schedule to the Double Taxation Relief and International Tax Enforcement (Jersey) Order 2009⁽²⁾, have been made with the Government of Jersey;
 - (b) the arrangements have been made with a view to the exchange of information foreseeably relevant to the administration or enforcement or recovery of the taxes covered by the arrangements; and
 - (c) it is expedient that those arrangements should have effect.

(1) 2006 c. 25.

(2) S.I.2009/3012.

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Richard Tilbrook
Clerk of the Privy Council

SCHEDULE

Article 2

PART 1

Kingdom and Jersey for the exchange of information relating to this letter and that this Agreement shall have effect in accordance with

I have the honour to propose that, if the above is acceptable, your letter together with its Appendix and your confirmation of the Government's acceptance and making of the Agreement between the United Kingdom of Great Britain and Northern Ireland and Jersey.

Please accept, Sir, the assurance of our highest consideration.

I am able to confirm that the contents of your letter dated 14 November 2013 constitute our mutual acceptance of the provisions of the Agreement between the United Kingdom of Great Britain and Northern Ireland and Jersey.

Please accept, Sir, the assurance of my highest consideration.

For the Government of Jersey

Ian Gorst

Chief Minister

PART 2

AGREEMENT BETWEEN THE UNITED KINGDOM AND JERSEY AMENDING THE 2009 AGREEMENT BETWEEN THE UNITED KINGDOM AND JERSEY FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS

The United Kingdom and Jersey (“the Parties”), desiring to amend the 2009 Agreement between the Parties for the exchange of information relating to tax matters, have agreed as follows:

1. The following shall be added after Article 5 (Exchange of Information):

“Article 5a

Automatic Exchange of Information

1. The competent authorities of the Parties may authorise their respective tax authorities or other bodies for the purposes referred to in Article 1 (Object and Scope) to exchange information and shall determine the items of information to be exchanged and the procedures to be used to exchange such items of information.

2. The competent authorities of the Parties may mutually agree to exchange information which may be used for the purposes of this Article.

Article 5b

Spontaneous Exchange of Information

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EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to this Order contains arrangements comprising an Exchange of Letters and an Agreement (“the Arrangements”) amending the Agreement between the United Kingdom and Jersey for the exchange of information relating to tax matters (“the 2009 Agreement”). The 2009 Agreement was scheduled to the Double Taxation Relief and International Tax Enforcement (Jersey) Order 2009 (S.I. 2009/3012). This Order gives effect to the Arrangements.

Article 2 makes a declaration that it is expedient that the Arrangements should have effect.

The Arrangements relate to the exchange of information in tax matters and adds new Articles 5a and 5b to the 2009 Agreement to allow for the automatic and spontaneous exchange of information.

The Arrangements will enter into force on the date of the later of the notifications by each territory of the completion of its legislative procedures and take effect for information exchanged on or after that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been produced for this Order as it gives effect to a previously announced policy to enact a tax information exchange agreement.