STATUTORY INSTRUMENTS

2016 No. 752

CORPORATION TAX
INCOME TAX

The Double Taxation Relief (Jersey) Order 2016

Made - - - - 13th July 2016

At the Court at Buckingham Palace, the 13th day of July 2016

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**1**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercising the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief (Jersey) Order 2016.

Double taxation arrangements to have effect

2.—(1) It is declared that there has been made with the Government of Jersey—

(a) the Exchange of Letters set out in Part 1 of the Schedule to this Order, and

(b) the Arrangement referred to in the Exchange of Letters, as set out in Part 2 of that Schedule, which varies the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Jersey) Order 1952(**2**), as amended by the arrangements set out in—

(i) the Schedule to the Double Taxation Relief (Taxes on Income) (Jersey) Order 1994(**3**),

(**1**) 2010 c. 8.
(**2**) S.I. 1952/1216.
(**3**) S.I. 1994/3210.

(ii) the Schedule to the Double Taxation Relief and International Tax Enforcement (Jersey) Order 2009(**4**), and

(iii) the Schedule to the Double Taxation Relief and International Tax Enforcement (Jersey) Order 2015(**5**),

with a view to affording relief from double taxation in relation to income tax or corporation tax and taxes of a similar character imposed by the laws of either party.

(2) It is further declared that it is expedient that the Arrangement should have effect.

Ceri King
Deputy Clerk of the Privy Council

(**4**) S.I. 2009/3012.
(**5**) S.I. 2015/2009.

SCHEDULE Article 2

PART 1

EXCHANGE OF LETTERS

BETWEEN HER MAJESTY'S GOVERNMENT AND THE GOVERNMENT OF JERSEY CONCERNING AN ARRANGEMENT AMENDING THE 1952 ARRANGEMENT BETWEEN THE TWO GOVERNMENTS FOR THE AVOIDANCE DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

London, 29 02

Dear Senator,

I have the honour to propose to you the Arrangement, further amending the 1952 Arrangemen between Her Majesty's Government and the Government of Jersey for the Avoidance of Dou Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income at Appendix this letter and that this Arrangement shall have effect in accordance with paragraph 4 thereof.

I have the further honour to propose that, if the above is acceptable to the Government of Jers this letter and Appendix 1 together with your reply will constitute our mutual acceptance of th provisions of the Arrangement.

David Gauke

St Helier, 08 03

Dear Financial Secretary,

I have the honour to acknowledge receipt of your letter of the 29 February 2016 addressed to Chief Minister proposing the Arrangement, further amending the 1952 Arrangement between Majesty's Government and the Government of Jersey for the Avoidance of Double Taxation a the Prevention of Fiscal Evasion with Respect to Taxes on Income, at Appendix 1 to your lett and that this Arrangement shall have effect in accordance with paragraph 4 thereof.

I have the further honour to confirm that the above is acceptable to the Government of Jersey that this letter together with your letter and Appendix 1 constitute our mutual acceptance of th provisions of the Arrangement.

Senator Sir Philip Bailhache

Minister for External Relations