STATUTORY INSTRUMENTS

2015 No. 2009

CORPORATION TAX
INCOME TAX

The Double Taxation Relief and International Tax Enforcement (Jersey) Order 2015

Made - - - - 9th December 2015

At the Court at Buckingham Palace, the 9th day of December 2015

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 section 173(7) of the Finance Act 2006(**2**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) 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 Double Taxation Relief and International Tax Enforcement (Jersey) Order 2015.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

(a) there has been made with the Government of Jersey—

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

(ii) 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(**3**), as amended by the

(**1**) 2010 c. 8.
(**2**) 2006 c. 25.
(**3**) S.I.1952/1216.

arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Jersey) Order 1994(**4**) and the Schedule to the Double Taxation Relief and International Tax Enforcement (Jersey) Order 2009(**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; and

(b) it is expedient that those arrangements should have effect.

Ceri King
Deputy Clerk of the Privy Council

(**4**) S.I. 1994/3210.
(**5**) S.I. 2009/3012.

SCHEDULE Article 2

PART 1

EXCHANGE OF LETTERS BETWEEN HER MAJESTY'S GOVERNME AND THE GOVERNMENT OF

JERSEY

CONCERNING

AN ARRANGEMENT AMENDING THE 1952 ARRANGEMENT BETWEEN THE TWO GOVERNMENTS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASIO WITH RESPECT TO TAXES ON INCOME

London, 22 09

Dear Chief Minster,

I have the honour to propose to you the Arrangement, further amending the 1952 Arrangemer 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.

For the Government of the United Kingdom of Great Britain and Northern Ireland

David Gauke

Saint Helier, 01 10

Dear David,

I have the honour to acknowledge receipt of your letter of the 22 September 2015 proposing t Arrangement, further amending the 1952 Arrangement between Her Majesty's Government a