Draft Order in Council laid before the House of Commons under section 173(7) of the Finance Act 2006 for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2013 No. 0000

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

The International Tax Enforcement (Jersey) Order 2013

Made - - - - ***

At the Court at Buckingham Palace, the *** day of ***

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 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

(**1**) 2006 c. 25.

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.

Name
Clerk of the Privy Council

(**2**) S.I.2009/3012.

SCHEDULE Article 2

PART 1

EXCHANGE OF LETTERS BETWEEN THE UNITED KINGDOM AND JERSEY CONCERNING THE 2009 AGREEMENT BETWEEN THE TWO GOVERNMENTS FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

London, 22nd October 2013

Sir,

Having regard to the wish of our governments to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes and respecting the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland and Jersey, I have the honour to propose to you an Agreement amending the 2009 Agreement between the United Kingdom and Jersey for the exchange of information relating to tax matters in the Appendix to this letter and that this Agreement shall have effect in accordance with paragraph 2 thereof.

I have the honour to propose that, if the above is acceptable to the Government of Jersey, this letter together with its Appendix and your confirmation shall together constitute our mutual 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.

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

David Gauke

London, 22nd October 2013

Sir,

I have the honour to acknowledge receipt of your letter of 22nd October 2013 which reads as follows:

"Having regard to the wish of our governments to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes and respecting the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland and Jersey, I have the honour to propose to you an Agreement amending the 2009 Agreement between the United