**Request for Information for Tax Purposes under an
Exchange of Information Instrument with Jersey**

Part 1 – Administration

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| **1.** | To |
| The Competent Authority of Jersey |
| **2.**  | From |
|  |
| **3.** | Contact point |
| Name: |  |
| Email: |  |
| Telephone: |  |
| Postal address: |  |
| **4.** | Legal Basis |
|  |
| **5.** | Tax(es) to which the request relates |
|  |
| **6.** | Reference numbers and related matters |
| Reference number:  |  |
| Initial request:(Please indicate)  | □Yes □No If no, please provide reference number(s) and date(s) of any related request(s): |
| Total number of pages for request & all attachments: |  |
| **7.** | Urgency of reply |
| Date, if any, after which information would no longer be useful: |  |
| Urgent reply required due to:(Please indicate)  | □ statute of limitation; date:□ suspected fraud□ court case□ other reasons (please specify): |

Part 2 – Request for Information

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| **8.** | Identity of person(s) under examination or investigation |
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| **9.** | Time period or taxable event for which or in relation to which the information is sought |
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| **10.** | Information requested |
|  |
| **11.** | Form, if any, in which information is requested |
| For copies of documents what type of authentication, if any, is requested: |  |
| Other form requirements, if any: |  |
| **12.** | Tax purpose for which the information is requested (Please indicate) |
| □ determination, assessment & collection of taxes□ recovery and enforcement of tax claims□ investigation of civil tax matters□ investigation or prosecution of criminal tax matters□ other (please specify):  |
| **13.** | Relevant background, stating the reasons for believing that the information requested is foreseeably relevant to tax administration and enforcement with respect to the person identified in 8. above |
|  |
| **14.** | Grounds for believing that the requested information is held in the States of Jersey or is in the possession of or in the control of a person within Jersey |
|  |
| **15.** | Name and address of any person(s) believed to be in possession of or in control of the information requested (to the extent known) |
|  |
| **16.** | In making the request, the requesting competent authority states that: (a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request; (b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made; (c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.  |

Part 3 – Additional Information

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| **17.** | Request to refrain from notifying the taxpayer(s) involved (Please indicate)  |
| □Yes □No If yes, please indicate the reason(s): If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances. |

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Date Authorised signature of requesting competent authority

**Notes for completion of an Exchange of Information (EOI) request**

**The completed form constitutes a confidential communication between the requesting competent authority and the competent authority of Jersey.**

**It is necessary to complete all sections of Parts 1, 2 and 3 of this EOI request form in English to ensure that your request may be processed without delay.**

**The request should be formulated with the greatest detail possible and, where appropriate, reference should be made to additional attachments, if any.**

Part 1 – Administration

Provision of the following information is necessary to ensure the swift administration of the EOI request.

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| **1.** | To:  | Name: | Niamh Moylan, Director – International Tax |
| Email: | n.moylan2@gov.je |
| Telephone: | +44 (0)1534 440 415 |
| Postal address: | States of Jersey, Treasury and Resources, Cyril Le Marquand House, PO Box 56, The Parade, St. Helier, Jersey JE4 8PF |
| **2.**  | From:  | Enter name of your country and requesting authority |
| **3.** | Contact point  | Enter name and contact details of your point of contact for the requesting competent authority |
| **4.** | Legal Basis: | Enter title of the EOI instrument (TIEA, DTC, Multilateral Convention on Mutual Administrative Assistance in Tax Matters, etc.) under which the request is made |
| **5.** | Tax(es) to which the request relates:  | Enter the taxes to which the request relates, to be found in the relevant Article of the EOI instrument detailing Taxes Covered |
| **6.** | Reference numbers and related matters | Enter your reference number for the case, whether this is a new or an existing request and the total number of pages sent, including both request and any attachments |
| **7.** | Urgency of reply | Enter the date, if any, after which provision of the information would serve no useful purpose and the reasons for urgency, if necessary |

Part 2 – Request for Information

The following information should be formulated with the greatest detail possible, in accordance with the relevant Article of the EOI instrument dealing with Exchange of Information upon Request.

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| **8.** | Identity of person(s) under examination or investigation:  | Enter the names, addresses and identifying information of all natural and legal persons under examination or investigation |
| **9.** | Time period or taxable event for which or in relation to which the information is sought:  | Enter the period(s) of assessment or the date of the taxable event in relation to which the information is sought |
| **10.** | Information requested:  | Specify with the greatest detail possible the information being sought |
| **11.** | Form, if any, in which information is requested: | Specify whether information should be supplied in hard copy or in electronic format (where available), what kind of authentication, if any, is required for copies, and any other requirements in respect of the form in which the information is sent |
| **12.** | Tax purpose for which the information is requested: | Identify all purposes that apply from those provided, or specify where another purpose is applicable.Under the majority of Jersey’s EOI instruments a distinction is drawn in the Article concerning Entry Into Force over the effect of the agreement, dependent on whether the enquiry is in respect of a criminal tax matter or not. Only in respect of criminal tax matters do the majority of Jersey’s EOI instruments have effect in respect of taxable periods beginning before the date of entry into force. |
| **13.** | Relevant background, stating the reasons for believing that the information requested is foreseeably relevant to tax administration and enforcement with respect to the person identified in 8. above:  | Describe in the greatest detail possible the reasons for believing that the information requested in 10. is pertinent to tax administration and enforcement with respect to the person identified in 8. Care should be taken to establish a nexus between the information requested and the subject of the inquiry or investigation. Additional supporting information may be attached separately as appropriate. |
| **14.** | Grounds for believing that the requested information is held in the States of Jersey or is in the possession of or in the control of a person within Jersey: | Provide details of the grounds for belief that the requested information may be obtainable within Jersey |
| **15.** | Name and address of any person(s) believed to be in possession of or in control of the information requested (to the extent known):  | Enter the names and addresses of all relevant parties to the information within Jersey |
| **16.** | Declaration of the requesting competent authority | By signing and dating the request form, the requesting competent authority confirms that, in accordance with the relevant Articles of the EOI instrument detailing Confidentiality and Exchange of Information upon Request:(a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request; (b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made;(c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties. |

Part 3 – Additional Information

The following additional information is required before the Jersey competent authority is able to proceed with requests for information under an EOI instrument.

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| **17.** | Request to refrain from notifying the taxpayer(s) involved:  | Under Jersey’s Tax Information Exchange Regulations, a copy of a notice issued under an EOI instrument will be forwarded to the taxpayer under investigation, unless:* disclosure might identify a person who has provided information;
* there are reasonable grounds for suspecting that the taxpayer has committed a relevant criminal offence; or
* disclosure of that information would prejudice the assessment or collection of tax.

If you do not wish the taxpayer to be notified, indicate here, giving your reasons.By ticking “Yes” to request that the taxpayer is not notified, the competent authority of the requesting country confirms that it would be able to refrain from notification in similar circumstances. |