

STATES OF JERSEY

A.TAX INFORMATION EXCHANGE AGREEMENTS (TIEAs)

1. TIEAs signed (Note: dates in brackets are current best estimates)

<u>Countries</u>	<u>Date Signed</u>	<u>Ratified by Jersey</u>	<u>Ratified by other Party</u>	<u>Entry into Force</u>
USA	Nov 2002	May 2006	Nov. 2002	26 June 2006 (a)
Netherlands	June 2007	Feb 2008	Dec 2007	1 March 2008
Germany	July 2008	Jan 2009	July 2009	28 Aug 2009
Sweden	Oct 2008	March 2009	Nov 2009	23 Dec 2009
Norway	Oct 2008	March 2009	Sept 2009	7 Oct 2009
Iceland	Oct 2008	March 2009	Oct 2009	3 Dec 2009
Finland	Oct 2008	March 2009	Dec 2008	3 Aug 2009
Denmark	Oct 2008	March 2009	March 2009	6 June 2009
Greenland	Oct 2008	March 2009	March 2009	6 June 2009
Faroes	Oct 2008	March 2009	June 2009	21 Aug 2009
U.K.	March 2009	July 2009	Nov 2009	27 Nov 2009
France	March 2009	July 2009	July 2010	11 Oct 2010
Ireland	March 2009	July 2009	April 2010	5 May 2010
Australia	June 2009	Nov 2009	January 2010	5 Jan 2010
New Zealand	July 2009	Nov 2009	Sept 2010	27 Oct 2010
Portugal	July 2010	Sept 2010	March 2011	9 Nov 2011
PR of China	Oct 2010	Jan 2011	Oct 2011	10 Nov 2011
Turkey	Nov 2010	Feb 2011	August 2013	11 Sept 2013
Mexico	Nov 2010	Feb 2011	Feb 2012	22 March 2012
Canada	Jan 2011	March 2011	Dec 2011	19 Dec 2011
Indonesia	April 2011	July 2011	Sept 2014	22 Sept 2014
Czech Rep	July 2011	Nov 2011	March 2012	14 March 2012
South Africa	July 2011	Nov 2011	Jan 2012	29 Feb 2012
Argentina	July 2011	Sept 2011	July 2011	9 Dec 2011
India	Nov 2011	April 2012	Jan 2012	8 May 2012
Japan	Dec 2011	April 2012	June 2013	30 August 2013
Poland	Dec 2011	April 2012	August 2012	1 Dec 2012
Italy	March 2012	May 2012	Jan 2015	26 Jan 2015
Austria	Sept 2012	Nov 2012	March 2013	1 st June 2013
Latvia	Jan 2013	March 2013	Dec 2013	1 st March 2014
Brazil	Jan 2013	March 2013	Dec 2018	22 January 2019
Switzerland	Sept 2013	Dec 2013	Oct 2014	14 Oct 2014
Slovenia	Nov 2013	Feb 2014	June 2014	23 June 2014
Hungary	Jan 2014	March 2014	Oct 2014	13 Feb 2015
Belgium	March 2014	June 2014	July 2017	26 July 2017
Romania	Dec 2014	Feb 2015	Dec 2015	5 Feb 2016
Korea	July 2015	Nov 2015	Nov 2016	21 Nov 2016
Spain (b)	Nov 2015	June 2018	(1st Half 2019)	(1st Half 2019)
Chile	July 2016	Oct 2016	Sept 2018	3 Oct 2018

- (a) Note: the TIEA with the USA entered into force for criminal tax matters in January 2003 and for all other matters in June 2006.
- (b) Note: the delay in ratification arose because subsequent to the TIEA being signed with Spain an amendment was required to insert a missing word. This was agreed through an exchange of letters with the Spanish authorities and ratification by Spain is awaited .

2. TIEAs where negotiations were well advanced with a draft agreement exchanged.

- Bulgaria
- Kenya
- Lithuania
- Slovakia

Note: Bulgaria, Lithuania and Slovakia have signed and entered into force the Multilateral Convention on Mutual Administrative Assistance in Tax Matters. Kenya is a signatory to the Convention and it should enter into force shortly. As the Convention provides for the equivalent exchange of information on request with immediate effect, it is expected that all the jurisdictions mentioned will rely on the Convention and will not proceed further with the negotiation of a TIEA.

B. DOUBLE TAXATION AGREEMENTS(DTAs)ⁱ

1. DTAs signed:

- Malta -
signed Jan 2010
ratified by Malta Feb 2010
ratified by Jersey June 2010
in force - 19 July 2010
- Estonia -
signed Dec 2010
ratified by Jersey March 2011
ratified by Estonia Dec 2011
in force - 30 Dec 2011
- Hong Kong China -
signed Feb 2012
ratified by Jersey May 2012
ratified by Hong Kong June 2013
in force - July 2013
- Qatar
signed March 2012
ratified by Jersey May 2012
ratified by Qatar Nov 2012
in force - 22 Nov 2012

- Singapore
signed Oct 2012
ratified by Jersey Jan 2013
ratified by Singapore May 2013
in force – 2 May 2013

- Guernsey
signed January 2013
ratified by Jersey June 2013
ratified by Guernsey May 2013
in force – 9th July 2013

- Isle of Man
signed January 2013
ratified by Jersey June 2013
ratified by the Isle of Man May 2013
in force – 10th July 2013

- Luxembourg
signed April 2013
ratified by Jersey July 2013
ratified by Luxembourg July 2014
in force – 5th August 2014

- Rwanda
signed June 2015
ratified by Jersey Oct 2015
ratified by Rwanda April 2016
in force – 27 June 2016

- Seychelles
Signed July 2015
ratified by Jersey Oct 2015
ratified by Seychelles Dec 2016
in force – 5th January 2017

- UAE
signed April 2016
ratified by Jersey Sept 2016
ratified by UAE Feb 2017
in force – 15 February 2017

- Cyprus
signed July 2016
ratified by Cyprus Aug 2016
ratified by Jersey Oct 2016
in force – 17 February 2017

- Mauritius
signed March 2017
ratified by Mauritius Feb 2018
ratified by Jersey Dec 2018
in force - 19 December 2018
- United Kingdom
signed July 2018
ratified by Jersey Oct 2018
ratified by UK Dec 2018
in force - 19 December 2018
- Liechtenstein
signed August 2018
ratified by Jersey Oct 2018
ratified by Liechtenstein Nov 2018
in force - 21 December 2018

2. DTAs ready for signing

3. Jurisdictions where DTA negotiations have been requested/initiated/draft agreements have been exchanged:

- Bahrain
- Botswana
- China (PR)
- Ghana
- India
- Kenya
- Lesotho
- Malawi
- Nigeria
- Saudi Arabia
- South Africa
- Swaziland
- Uganda
- Zambia

4. Jurisdictions with whom Jersey does not have a bilateral TIEA or DTA but who are party (i.e have signed and entered into force) to the OECD/Council of Europe Multilateral Convention on Mutual Administrative Assistance in Tax Matters which provides for exchange of information on request on the same basis as the bilateral TIEAs.

- Albania
- Andorra
- Antigua and Barbuda
- Azerbaijan
- Bahamas
- Bahrain

- Barbados
- Belize
- Bulgaria
- Cameroon
- Colombia
- Cook Islands
- Costa Rica
- Croatia
- Georgia
- Ghana
- Greece
- Grenada
- Guatemala
- Israel
- Jamaica (01-03-19)
- Kazakhstan
- Kuwait
- Lebanon
- Liechtenstein
- Lithuania
- Macau
- Malaysia
- Marshall Islands
- Moldova
- Monaco
- Nauru
- Nigeria
- Niue
- Pakistan
- Panama
- Peru
- Russia
- Saint Kitts and Nevis
- Saint Lucia
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- Saudi Arabia
- Senegal
- Slovak Republic
- Tunisia
- Uganda
- Ukraine
- Uruguay
- Vanuatu

Jersey became a party to the Convention on the 1st June 2014. Some jurisdictions with whom TIEA negotiations have been engaged may decide not to progress the latter and rely on the Multilateral Convention.

5. Jurisdictions with whom Jersey has signed a TIEA or DTA who are also party to the Multilateral Convention (i.e it is signed and in force).

- Argentina
- Australia
- Austria
- Belgium
- Brazil
- Canada
- Chile
- China(PR)
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Ireland
- Italy
- Republic of Korea
- Japan
- Latvia
- Liechtenstein
- Luxembourg
- Malta
- Mauritius
- Mexico
- Netherlands
- New Zealand
- Norway
- Poland
- Portugal
- Qatar
- Romania
- Seychelles
- Singapore
- Slovenia
- South Africa
- Spain
- Sweden
- Switzerland
- Turkey
- UAE
- United Kingdom

Enquiries concerning the above should be directed in the first instance to Colin Powell, Adviser - International Affairs in the Chief Minister's Dept; tel: 44(0)1534 440414; email: c.powell@gov.je

ⁱ The DTAs listed are those that are to the standard of the OECD Model Convention. In addition there is a DTA with the United Kingdom entered into in 1952 and a number of partial DTAs details of which can be found on the Taxes Office website -

<http://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxation/Pages/PartialDoubleTaxation.aspx>

A new DTA is in the process of being negotiated with the United Kingdom which will meet the standard of the OECD Model Convention.