

**MEMORANDUM OF UNDERSTANDING**  
**between**  
**THE COMPETENT AUTHORITY OF THE UNITED KINGDOM OF GREAT**  
**BRITAIN AND NORTHERN IRELAND (“THE UNITED KINGDOM”)**  
**and**  
**THE COMPETENT AUTHORITY OF JERSEY**

**concerning** the liability for costs of obtaining and providing information in response to a request under the Agreement between the United Kingdom and Jersey for the exchange of information relating to tax matters and **concerning** formal communications between the parties.

The competent authorities of the United Kingdom and Jersey, desiring to facilitate the exchange of information relating to tax matters, have reached the following understanding pursuant to Article 9 of the Agreement regarding the costs of obtaining and providing information in response to a request:

**Costs**

1. The term ‘direct costs’ includes, but is not limited to:
  - (i) reasonable costs of reproducing and transporting documents or records to the competent authority of the requesting party;
  - (ii) reasonable fees charged by a financial institution or other third party record keeper for copying records and research related to a specific request for information;
  - (iii) reasonable costs for stenographic reports and interviews, depositions or testimony;
  - (iv) reasonable fees and expenses, determined in accordance with amounts allowed under applicable law, of a person who voluntarily appears in the United Kingdom or in Jersey for an interview, deposition or testimony relating to a particular information request;
  - (v) reasonable legal fees for non-government counsel appointed or retained, with the approval of the competent authority of the requesting party, for litigation in the courts of the requested party related to a specific request for information;
2. The term ‘indirect costs’ includes, but is not limited to, ordinary administrative and overhead expenses incurred by the requested party in reviewing and responding to information requests submitted by the requesting party.
3. If the direct costs pertaining to a specific request are expected to exceed £500, the competent authority of the requested party shall contact the competent authority of the requesting party to determine whether the requesting party wants to pursue the request.

4. The competent authorities will consult not later than 12 months after the date the Agreement enters into force, and upon request of either competent authority thereafter, with respect to costs incurred or potentially to be incurred under the Agreement and with a view to minimising such costs.

**Communications**

Formal communications, including requests for information, made in connection with or pursuant to the provisions of the agreements entered into will be in writing directly to the competent authority of the other party at such address as may be notified by one party to the other from time to time. Any subsequent communications regarding requests for information will be either in writing or verbally, whichever is most practical, between the aforementioned competent authorities or their authorised representatives.

**For the competent authority of  
The United Kingdom**

**For the competent authority of  
Jersey**

Date:

Date: