 STATES OF JERSEY

A. TAX INFORMATION EXCHANGE AGREEMENTS (TIEAs)

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

<table>
<thead>
<tr>
<th>Countries</th>
<th>Date Signed</th>
<th>Ratified by Jersey</th>
<th>Ratified by other Party</th>
<th>Entry into Force</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denmark</td>
<td>Oct 2008</td>
<td>March 2009</td>
<td>March 2009</td>
<td>6 June 2009</td>
</tr>
<tr>
<td>France</td>
<td>March 2009</td>
<td>July 2009</td>
<td>July 2010</td>
<td>11 Oct 2010</td>
</tr>
<tr>
<td>Ireland</td>
<td>March 2009</td>
<td>July 2009</td>
<td>April 2010</td>
<td>5 May 2010</td>
</tr>
<tr>
<td>Australia</td>
<td>June 2009</td>
<td>Nov 2009</td>
<td>January 2010</td>
<td>5 Jan 2010</td>
</tr>
<tr>
<td>Turkey</td>
<td>Nov 2010</td>
<td>Feb 2011</td>
<td>August 2013</td>
<td>11 Sept 2013</td>
</tr>
<tr>
<td>Mexico</td>
<td>Nov 2010</td>
<td>Feb 2011</td>
<td>Feb 2012</td>
<td>22 March 2012</td>
</tr>
<tr>
<td>India</td>
<td>Nov 2011</td>
<td>April 2012</td>
<td>Jan 2012</td>
<td>8 May 2012</td>
</tr>
<tr>
<td>Japan</td>
<td>Dec 2011</td>
<td>April 2012</td>
<td>June 2013</td>
<td>30 August 2013</td>
</tr>
<tr>
<td>Poland</td>
<td>Dec 2011</td>
<td>April 2012</td>
<td>August 2012</td>
<td>1 Nov 2012</td>
</tr>
<tr>
<td>Italy</td>
<td>March 2012</td>
<td>May 2012</td>
<td>Jan 2015</td>
<td>26 Jan 2015</td>
</tr>
<tr>
<td>Austria</td>
<td>Sept 2012</td>
<td>Nov 2012</td>
<td>March 2013</td>
<td>1st June 2013</td>
</tr>
<tr>
<td>Latvia</td>
<td>Jan 2013</td>
<td>March 2013</td>
<td>Dec 2013</td>
<td>1st March 2014</td>
</tr>
<tr>
<td>Brazil</td>
<td>Jan 2013</td>
<td>March 2013</td>
<td>(1st Half 2016)</td>
<td>(1st Half 2016)</td>
</tr>
<tr>
<td>Slovenia</td>
<td>Nov 2013</td>
<td>Feb 2014</td>
<td>June 2014</td>
<td>24 June 2014</td>
</tr>
<tr>
<td>Belgium</td>
<td>March 2014</td>
<td>June 2014</td>
<td>(1st Half 2016)</td>
<td>(1st Half 2016)</td>
</tr>
</tbody>
</table>
2. TIEAs initialled or agreed ready for signing:
   - Chile

3. TIEAs where negotiations are well advanced with a draft agreement exchanged.
   - Bulgaria
   - Kenya
   - Lithuania
   - Slovakia

Note: with reference to 2 and 3 above, for Lithuania and Slovakia the Multilateral Convention on Mutual Administrative Assistance in Tax Matters has entered into force. Bulgaria and Chile are signatories to the Convention and it should enter into force shortly. Kenya has indicated that it is shortly to sign the Convention. 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.

4. Jurisdiction approached on which no further action has been taken to-date:
   - Russia

B. DOUBLE TAXATION AGREEMENTS (DTAs)
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

• Seychelles
  Signed July 2015
  ratified by Jersey Oct 2015

2. DTAs initialled or agreed ready for signing
   • Mauritius
   • UAE

3. Jurisdictions where DTA negotiations have been requested/initiated/draft agreements have been exchanged:
   • Bahrain
   • Botswana
   • Cyprus
   • Ghana
   • Lesotho
   • Liechtenstein
   • Malawi
   • Nigeria
   • Saudi Arabia
   • 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
- Azerbaijan
- Belize
- Cameroon
- Colombia
- Costa Rica
- Croatia
- Cyprus
- Georgia
- Ghana
- Greece
- Kazakhstan
- Lithuania
- Mauritius
- Moldova
- Nigeria
- Russia
- San Marino
- Saudi Arabia (01-04-16)
- Slovak Republic
- Tunisia
- Ukraine

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. One such jurisdiction is Greece.

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
- Canada
- China (PR)
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Hungary
- Iceland
India
Indonesia
Ireland
Italy
Republic of Korea
Japan
Latvia
Luxembourg
Malta
Mexico
Netherlands
New Zealand
Norway
Poland
Portugal
Romania
Seychelles
Singapore (01-05-16)
Slovenia
South Africa
Spain
Sweden
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

Colin Powell
Adviser – International Affairs

22 February 2016

1 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