



Jersey

**TAXATION (EXCHANGE OF INFORMATION
WITH THIRD COUNTRIES) (JERSEY)
REGULATIONS 2008**

Official Consolidated Version

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Jersey

TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (JERSEY) REGULATIONS 2008

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Jersey

TAXATION (EXCHANGE OF INFORMATION WITH THIRD COUNTRIES) (JERSEY) REGULATIONS 2008

THE STATES, in pursuance of Article 2(1) of the [Taxation \(Implementation\) \(Jersey\) Law 2004](#) and paragraph 1.8.5 of the Strategic Plan 2006-2011 approved by the States on 28th June 2006 and following the decision of the States, taken on the day these Regulations are made, to adopt Projet 192 of 2007, have made the following Regulations –

Commencement [[see endnotes](#)]

1 Interpretation

(1) In these Regulations, unless the context otherwise requires –

“competent authority” means, in relation to Jersey, the Minister for Treasury and Resources or his or her authorized representative and, in relation to a third country, the person named as the competent authority for that country in the tax information exchange agreement between it and Jersey;

“relevant criminal offence” means an offence that is criminal by reason of the law of a third country that is designated as a criminal law, for which purpose it is immaterial whether it is contained in a tax law, in a criminal code or in any other law;

“request” means a request that is made by the competent authority for a third country under a tax information exchange agreement for tax information regarding a person and that complies with the requirements of that agreement;

“tax”, in relation to a request, means any tax listed in the third column in the Schedule opposite the entry for the third country making the request;

“tax information” has the meaning given in Regulation 1A;

“tax information exchange agreement” means an agreement between Jersey and a third country for the exchange of tax information;

“taxpayer” means the person who is the subject of a request;

“third country” means a country or territory that is listed in the first column of the Schedule, subject to the description, if any, opposite in the second column;

“third party notice” shall be construed in accordance with Regulation 3(1) and (2).¹

(2) ²

(3) ³

(4) ⁴

(5) In these Regulations, expressions that are also used in the [Income Tax \(Jersey\) Law 1961](#) have the same respective meanings as in that Law, unless the context otherwise requires.

1A Tax information⁵

- (1) For the purposes of these Regulations “tax information” means information that is foreseeably relevant to the administration or enforcement, in the case of the person who is the subject of a request, of the domestic laws of the third country whose competent authority is making the request concerning any tax listed in the third column in the Schedule opposite the entry for that third country, including information that is foreseeably relevant to –
 - (a) the determination or assessment of the liability of the person to such taxes;
 - (b) the determination, assessment and collection of such taxes;
 - (c) the recovery and enforcement of such taxes;
 - (d) the recovery and enforcement of tax claims; or
 - (e) the investigation or prosecution of tax matters.
- (2) Information is foreseeably relevant to the administration or enforcement of the domestic laws of a third country –
 - (a) if there are reasonable grounds to believe that there is sufficient connection between the person who is the subject of the request and the domestic laws of the third country and that there is a reasonable possibility those laws may apply to the person; and
 - (b) regardless of whether there are matters that are still to be determined by the third country in respect of the person’s liability to tax.
- (3) When determining whether information is foreseeably relevant regard must be had to the Model Tax Convention on Income and on Capital: Condensed Version (including the commentary), as updated from time to time, published by the Organisation for Economic Cooperation and Development.
- (4) Tax information may be –
 - (a) information within an individual’s knowledge or belief; or
 - (b) information recorded in a document or any other record in any format, that a person has in their possession, custody or control.

2 Provision of tax information by taxpayer⁶

- (1) Where the competent authority for Jersey decides to respond to a request concerning a taxpayer, the competent authority for Jersey shall require the taxpayer to provide to the competent authority for Jersey all such tax information that the competent authority for Jersey requires for that purpose.⁷
- (2) A requirement under paragraph (1) shall be made by notice in writing.
- (3) ⁸
- (4) ⁹
- (5) ¹⁰
- (6) ¹¹
- (7) ¹²
- (8) ¹³

3 Provision by other persons of tax information about taxpayer¹⁴

- (1) Where the competent authority for Jersey decides to respond to a request concerning a taxpayer, the competent authority for Jersey shall require a third party, being a person other than the taxpayer, to provide to the competent authority for Jersey all such tax information that the competent authority for Jersey requires for that purpose.
- (2) A requirement under paragraph (1) shall be made by notice in writing.
- (3) Where a third party notice does not name the taxpayer to whom it relates, it must provide an account number or other identification for the tax information required.
- (4) Subject to paragraph (5), the competent authority for Jersey shall send to the taxpayer to whom a third party notice relates a copy of the third party notice –
 - (a) in a case where, at the time the third party notice is given, the competent authority for Jersey does not know the taxpayer's name and address – within 7 days after the third party has provided to the competent authority for Jersey the tax information required by the third party notice; or
 - (b) in any other case – within 7 days after the third party notice is given.
- (5) Paragraph (4) does not require the disclosure or provision of the third party notice to a taxpayer –
 - (a) if the competent authority for Jersey does not know the taxpayer's name and address;
 - (b) if its disclosure or provision would identify or might identify a person who has provided information that the competent authority for Jersey takes into account in deciding whether to give the notice;
 - (c) if the competent authority for Jersey is satisfied that there are reasonable grounds for suspecting that the taxpayer has committed a relevant criminal offence;
 - (d) if the competent authority for Jersey is satisfied that disclosure of information of the description contained in the notice may prejudice the

- assessment, collection or recovery of tax or the investigation or prosecution of tax matters; or
- (e) if the third country has requested that the taxpayer should not be informed of any matter relating to the request on the ground that –
 - (i) disclosure to the taxpayer would identify or might identify a person who has provided information relating to the third party request,
 - (ii) there are reasonable grounds for suspecting that the taxpayer has committed a relevant criminal offence, or
 - (iii) disclosure of information of the description contained in the notice may prejudice the assessment, collection or recovery of tax or the investigation or prosecution of tax matters.
 - (6) The third party notice shall –
 - (a) state whether the competent authority prohibits the third party from disclosing to the taxpayer the third party notice or any information relating to the notice (including any information about a warrant issued under Regulation 12 or other information relating to enforcement); and
 - (b) if the third party notice prohibits that disclosure to the taxpayer, state the ground on which it prohibits that disclosure, by reference to one or more grounds mentioned in paragraph (5).
 - (7) The third party shall not disclose the third party notice nor any information relating to it to the taxpayer that it is prohibited from so disclosing by virtue of any prohibition contained in the third party notice except –
 - (a) with the written consent of the competent authority for Jersey; or
 - (b) with the consent of the Royal Court.
 - (8) The competent authority for Jersey shall as soon as practicable send to the taxpayer the third party notice if the Royal Court gives consent to the third party to disclose it.
 - (9) For the purposes of paragraph (5) the competent authority for Jersey shall not be treated as knowing the name or address of the taxpayer by virtue of anything provided by the third party unless, upon providing the tax information, the third party expressly draws to the attention of the competent authority for Jersey the taxpayer's name or address.
 - (10) In this Regulation, a reference to the taxpayer's address is a reference to any address at which the taxpayer may be given information.

4 Time for compliance with notices

- (1) A notice under Regulation 2 or Regulation 3 shall specify a time within which the person to whom it is given must comply with it.
- (2) The time to be specified shall be not less than 15 days, beginning on the date on which the notice is given to the person who is to comply with it.¹⁵

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10A Restrictions regarding requirement to provide information²²

- (1) Nothing in these Regulations requires a person to provide to the competent authority for Jersey information that is subject to legal professional privilege.
- (2) The answers given or a statement or deposition made by an individual in compliance with a notice given under Regulation 2 or 3 may not be used in evidence against the individual in any criminal proceedings, except proceedings under Regulation 15(2).²³
- (3) Notwithstanding any other enactment (whenever passed or made) or the terms of any contract (whenever made), a person required to provide information by notice given under Regulation 3 shall not incur any civil or criminal liability by reason of disclosing the information in compliance with the requirement.²⁴

10B Manner of provision of tax information²⁵

- (1) Where tax information is information within an individual's knowledge or belief, an individual required by notice under Regulation 2 or 3 to provide that information shall do so by answering questions, or by making a statement or deposition in a form that would be receivable in evidence according to the law of the third country making the request.²⁶
- (2) Where tax information is recorded in electronic or magnetic form, the person required by notice under Regulation 2 or 3 to provide that information shall –
 - (a) provide it in the form required by the notice; and
 - (b) in the case where the notice requires it to be provided in electronic form, provide it in a form that is readily accessible and capable of being produced in a visible and legible form.²⁷
- (3) Where tax information is information recorded in a document or any other record, the person required by notice under Regulation 2 or 3 to provide that information shall, as further required –

- (a) provide a copy of the document, authenticated in such manner that the copy would be receivable in evidence according to the law of the third country making the request; or
- (b) produce the original, for the purpose of the competent authority for Jersey making a copy authenticated as described in sub-paragraph (a).²⁸

10C Keeping of records²⁹

- (1) A person who is liable to pay tax in a third country shall keep any document that contains tax information relevant to the person's liability.
- (2) A person who provides financial services to a person described in paragraph (1), shall keep any document created in the provision of those services that contains tax information relevant to the liability of the person described in paragraph (1).
- (3) A person required by paragraph (1) or (2) to keep a document shall do so for a period of 6 years beginning at the end of the year in which the tax information was recorded in the document.
- (4) A person who, without reasonable excuse, fails to comply with this Regulation shall be guilty of an offence and liable to a fine of level 3 on the standard scale.³⁰
- (5) In paragraph (2), "financial services" has the same meaning as in Article 1(1) of the [Financial Services Commission \(Jersey\) Law 1998](#).

11 Protection of evidence³¹

- (1) This Regulation applies if the competent authority for Jersey has –
 - (a) requested a taxpayer in writing to provide any tax information to it;
 - (b) given a taxpayer a notice under Regulation 2 requiring the taxpayer to provide to the competent authority for Jersey any tax information;
 - (c) requested a person, other than the taxpayer, in writing to provide to the competent authority for Jersey any tax information in respect of that taxpayer; or
 - (d) given a person a notice under Regulation 3 requiring the person to provide to the competent authority for Jersey any tax information.
- (2) A person in respect of which paragraph (1) applies shall not alter, conceal, destroy, or otherwise dispose of any tax information that is requested by the competent authority for Jersey or subject to a notice under Regulation 2 or 3.
- (3) Despite paragraph (2), but subject to Regulation 10C, the person may alter, destroy or otherwise dispose of tax information to which the competent authority's request relates –
 - (a) in a case where a written request was made –
 - (i) if no notice has been given under Regulation 2 or 3, upon the expiry of 12 months after the date of the written request, or
 - (ii) if the Competent authority for Jersey has withdrawn the request, any time after that withdrawal; and

- (b) in a case where a notice has been given under Regulation 2 or 3 –
 - (i) with the written permission of the competent authority for Jersey, or
 - (ii) where the competent authority for Jersey has refused to grant permission, or failed to respond to the applicant's request for permission within 6 months of the request, with the leave of the Royal Court.

12 Search and seizure³²

- (1) The Bailiff may issue a warrant under this Regulation in respect of any premises if the Bailiff is satisfied that there are reasonable grounds for believing –
 - (a) that a taxpayer has failed to comply with a requirement made of that taxpayer under Regulation 2;
 - (b) that a person to whom a third party notice has been given has failed to comply with a requirement made of that third party under Regulation 3;
 - (c) that there are reasonable grounds for believing that a taxpayer will not comply with a requirement made of the taxpayer under Regulation 2;
 - (d) that there are reasonable grounds for suspecting that a person will not comply with a requirement made of a third party under Regulation 3;
 - (e) that there are reasonable grounds for believing that the use of the procedure in Regulation 2 or 3 might seriously prejudice an investigation concerning the assessment, collection or recovery of tax or the investigation or prosecution of tax matters; or
 - (f) that an offence under these Regulations has been or is about to be committed on the premises,and there is or may be in the premises tax information in respect of a taxpayer or evidence relating to the commission of an offence under these Regulations or to a relevant criminal offence.
- (2) An application for the issue of a warrant under paragraph (1) may be made by –
 - (a) where the application is on the ground specified in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e), a designated tax officer;
 - (b) where the application is on the ground in paragraph (1)(f), a police officer.
- (3) A warrant issued under this Regulation shall –
 - (a) remain in force for 14 days and shall then cease to have effect; and
 - (b) authorize the person executing it to enter and search the premises specified in it and, for that purpose, take with him or her such other persons as are reasonably necessary.
- (4) On entering the premises under the authority of the warrant, the person executing it may seize and remove anything found there if –
 - (a) in the case of a warrant issued on the ground in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e), the person has reasonable grounds to believe that it is a thing specified in the warrant;

- (b) in the case of a warrant issued on the ground in paragraph (1)(f), the person has reasonable grounds to believe that it may be required as evidence for the purposes of criminal proceedings under these Regulations.
- (5) The warrant does not authorize the seizure or removal of an item that is subject to legal privilege.
- (6) Where any tax information is kept by means of a computer at the premises the person executing the warrant –
 - (a) may have access to, and inspect and check the operation of, any computer and any associated apparatus or material which is or has been in use in connection with the tax information;
 - (b) may require any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material to afford him or her such assistance as he or she may reasonably require; and
 - (c) may require the records to be produced in a form in which they may be taken away.
- (7) Where anything is seized and removed in exercise of a warrant issued on the ground specified in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e), the person executing the warrant shall pass the thing seized or removed to the competent authority for Jersey.³³
- (8) Notwithstanding any other enactment (whenever passed or made) or rule or principle of law a person required by paragraph (6) to pass anything to the competent authority for Jersey shall not incur any civil or criminal liability by reason of complying with the requirement.
- (9) No person shall disclose to the taxpayer in respect of whom the tax information or the warrant relates any information relating to the warrant, or the execution of the warrant that has been issued under paragraph (1)(e) or (1)(f) except –
 - (a) with the written consent of the competent authority for Jersey; or
 - (b) with the consent of the Royal Court.
- (10) Any application to the Royal Court in respect of a warrant that has been issued on a ground specified in paragraph (1)(a), (1)(b), (1)(c), (1)(d) or (1)(e) shall not be considered by the Court if it is received 7 or more days after the execution of the warrant.
- (11) The time limit referred to in paragraph (10) does not apply in respect of an application for consent to disclose information to a taxpayer.
- (12) In this Regulation, “designated tax officer” means the Comptroller of Revenue or an officer within the meaning of Article 3 of the [Revenue Administration \(Jersey\) Law 2019](#).³⁴
- (13) An application for a warrant shall not be made under this Regulation without the consent of the Attorney General.

13 Procedure where items are removed

- (1) A person who removes anything from any premises under Regulation 12 shall, if requested to do so by a person described in paragraph (2) of this Regulation, provide that person with a record as to what has been removed.
- (2) The persons to whom this paragraph refers are –
 - (a) an occupier of the premises; or
 - (b) a person who had possession of the thing immediately before its removal.
- (3) The record shall be provided within a reasonable time.
- (4) If the thing removed is of such a nature –
 - (a) that a photograph or copy of it is sufficient for use as evidence in proceedings under these Regulations; or
 - (b) that a photograph or copy of it is sufficient for any forensic examination or investigation under these Regulations,the thing removed may not be retained for longer than is necessary to establish that fact and to obtain the photograph or copy.

14 Judicial review: limitations³⁵

- (1) Despite any Rule made to the contrary under the [Royal Court \(Jersey\) Law 1948](#), an application for leave to apply for judicial review may not be made –
 - (a) by a taxpayer, against a requirement made of that taxpayer under Regulation 2, later than 14 days after the requirement arose under Regulation 2;
 - (b) by a person, against a requirement made of that person in a third party notice, later than 14 days after the third party notice was given to that person under Regulation 3; or
 - (c) by a taxpayer, against a requirement made of a third party in respect of that taxpayer, later than 14 days after the copy of the third party notice was given to that taxpayer under Regulation 3.³⁶
- (2) An application for judicial review may not be made on any of the following grounds –
 - (a) that the competent authority for Jersey has not provided the third party notice to a taxpayer within the time limits specified in Regulation 3(4);
 - (b) that the competent authority for Jersey has not provided the third party notice to the taxpayer on a ground mentioned in Regulation 3(5);
 - (c) that the competent authority for Jersey has prohibited a third party from disclosing the third party notice to the taxpayer, or any information relating to the notice to the taxpayer on a ground mentioned in Regulation 3(5); or
 - (d) that the competent authority for Jersey has required tax information to be authenticated in a manner that is not required for the purposes of Regulation 10B(3).
- (3) Despite any application for leave to apply for judicial review being made –

- (a) a taxpayer or a third party shall provide the competent authority for Jersey the information requested in the notice served under Regulation 2 or 3, as the case may be, within the time limits specified in the notice; but
- (b) the competent authority for Jersey shall not provide to the competent authority for the third country the tax information obtained under these Regulations unless –
 - (i) the application for leave to apply for judicial review or any subsequent application for judicial review is dismissed,
 - (ii) the application for leave to apply for judicial review or any subsequent application for judicial review is withdrawn or discontinued, or
 - (iii) the competent authority for Jersey is permitted to do so by the Royal Court.³⁷
- (4) In all other respects the Royal Court shall apply the principles applicable on an application for judicial review.

14A Further appeal to Privy Council³⁸

- (1) An appeal lies to the Privy Council from a decision of the Royal Court on a judicial review to which Regulation 14 applies.³⁹
- (2) An appeal under this Regulation lies at the instance of –
 - (a) a taxpayer, against a requirement made of that taxpayer under Regulation 2;
 - (b) a person, against a requirement made of that person in a third party notice;
 - (c) a taxpayer, against a requirement made of a third party in respect of that taxpayer; or
 - (d) the competent authority for Jersey.⁴⁰
- (3) An appeal under this Regulation lies only with the leave of the Privy Council.⁴¹
- (4) An application to the Privy Council for leave to appeal under this Regulation against a decision shall be made before the end of the period of 14 days commencing on the day on which the Royal Court makes its decision.⁴²
- (5) If leave to appeal under this Regulation is granted, the appeal shall be brought before the end of the period of 14 days commencing on the day on which leave is granted.⁴³
- (6) If paragraph (5) is not complied with –
 - (a) the appeal shall be taken to have been brought; and
 - (b) the appeal shall be taken to have been dismissed by the Privy Council immediately after the end of the period specified in that paragraph.
- (7) For the purpose of paragraph (6)(b) –
 - (a) any power of a court to extend the period permitted for giving notice of appeal; and
 - (b) any power of a court to grant leave to take a step out of time, shall be disregarded.

- (8) The Privy Council may allow or dismiss the appeal.

15 Offences⁴⁴

- (1) A person who, knowingly and without reasonable excuse, contravenes Regulation 11(2) is guilty of an offence.
- (2) An individual who, being required by notice under Regulation 2 or 3 to provide information by answering questions or by making a statement or deposition –
- (a) knowingly or recklessly gives an answer or makes a statement or deposition which is false, misleading or deceptive in a material particular; or
 - (b) knowingly or recklessly withholds any information the omission of which makes the information provided misleading or deceptive in a material particular,
- is guilty of an offence.⁴⁵
- (3) A person who knowingly and without reasonable excuse –
- (a) fails to comply with a requirement imposed under Regulation 2(1) or 3(1); or
 - (b) contravenes Regulation 3(7) or 12(9),
- is guilty of an offence.⁴⁶
- (4) A person who, knowingly and without reasonable excuse, obstructs a person who is executing a warrant under Regulation 12 is guilty of an offence.
- (5) A person guilty of an offence against this Article is liable to imprisonment for a term of 12 months and a fine.

16 Parties to offences

- (1) A person who aids, abets, counsels or procures the commission of an offence under these Regulations is also guilty of the offence and liable in the same manner as a principal offender to the penalty provided for that offence.
- (2) If an offence under these Regulations by a limited liability partnership, separate limited partnership or body corporate is proved to have been committed with the consent or connivance of or to be attributable to any neglect on the part of –
- (a) a person who is a partner of the partnership or director, manager, secretary or other similar officer of the body corporate;
 - (b) a person purporting to act in any such capacity,
- the person is guilty of the offence and liable in the same manner as the partnership or body corporate to the penalty provided for that offence.⁴⁷
- (3) If the affairs of a body corporate are managed by its members, paragraph (2) applies in relation to acts and defaults of a member in connection with the member's functions of management as if the member were a director of the body corporate.

16A Application⁴⁸

- (1) These Regulations, apart from Regulation 16B, apply to tax information in respect of a tax that is specified in the Schedule from the date on which a tax information exchange agreement in respect of that tax comes into force.⁴⁹
- (2) There shall be specified in the Schedule the date on which a tax information exchange agreement came into force.
- (3) The Minister for External Relations shall, by Order, amend the Schedule so as to add, for a third country –
 - (a) the name of that third country and any description of it;
 - (b) the description of tax in respect of which the tax information exchange agreement with that third country is made; and
 - (c) the date on which the tax information exchange agreement with that third country came into force.⁵⁰

16B Confidentiality of information received under tax information exchange agreement⁵¹

- (1) Information received by the competent authority for Jersey from the competent authority for a third country pursuant to a tax information exchange agreement shall be disclosed only to persons, and used only for the purposes, described in that agreement.
- (2) A person who knowingly contravenes paragraph (1) commits an offence and is liable to a fine.

16C Transitional provision⁵²

- (1) This Regulation applies where, before the coming into force of the Taxation (Exchange of Information with Third Countries) (Amendment No. 7) (Jersey) Regulations 2013 (the '2013 Regulations') –
 - (a) an appeal has been brought under Regulation 14; and
 - (b) no date has been set to hear the appeal, or a date has been set which is more than 28 days after the coming into force of the 2013 Regulations.
- (2) A decision shall not be set aside or varied on a ground that would be inadmissible under Regulation 14, as amended by the 2013 Regulations.
- (3) In determining an appeal under Regulation 14 the Court must apply the principles applicable on an application for judicial review.
- (4) If the Court decides that a notice or requirement should be set aside or varied it may make any such order, or give any such relief, as may be made or given in proceedings for judicial review.
- (5) If the appellant discontinues an appeal to which this Regulation applies, the competent authority for Jersey shall be liable to pay any costs incurred in the bringing of the appeal where it appears to the Royal Court that the appeal would have succeeded but for the coming into force of the 2013 Regulations.

- (6) Any appeal shall be subject to Regulation 14A, as inserted by the 2013 Regulations, as if it arose from a judicial review made under Regulation 14, as substituted by the 2013 Regulations.

16D Transitional provision – United States of America⁵³

- (1) This Regulation applies where, before the coming into force of the Taxation (Miscellaneous Provisions) (Jersey) Regulations 2014 (the “2014 Regulations”) –
 - (a) an appeal has been brought under Regulation 14 of the Taxation (United States of America) (Jersey) Regulations 2006; and
 - (b) no date has been set to hear the appeal, or a date has been set which is more than 28 days after the coming into force of the 2014 Regulations.
- (2) A decision shall not be set aside or varied on a ground that would be inadmissible under Regulation 14 of the Taxation (United States of America) (Jersey) Regulations 2006.
- (3) In determining an appeal under Regulation 14 of the Taxation (United States of America) (Jersey) Regulations 2006 the Court must apply the principles applicable on an application for judicial review.
- (4) If the Court decides that a notice or requirement should be set aside or varied it may make any such order, or give any such relief, as may be made or given in proceedings for judicial review.
- (5) If the appellant discontinues an appeal to which this Regulation applies, the competent authority for Jersey shall be liable to pay any costs incurred in the bringing of the appeal where it appears to the Royal Court that the appeal would have succeeded but for the coming into force of the 2014 Regulations.
- (6) Any appeal shall be subject to Regulation 14A as if it arose from a judicial review made under Regulation 14 of the Taxation (United States of America) (Jersey) Regulations 2006.

17 Citation

These Regulations may be cited as the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008.

SCHEDULE⁵⁴

(Regulations 1 and 16A)

LIST OF THIRD COUNTRIES AND TAXES

Country or territory	Description	Tax	Date tax information exchange agreement came into force
Argentina	The Argentine Republic	(a) income tax (b) value added tax (c) personal assets tax (d) tax on presumptive minimum income	9 December 2011
Australia	<p>Australia, excluding all external territories other than:</p> <ul style="list-style-type: none"> (i) the Territory of Norfolk Island, (ii) the Territory of Christmas Island, (iii) the Territory of Cocos (Keeling) Islands, (iv) the Territory of Ashmore and Cartier Islands, (v) the Territory of Heard Island and McDonald Islands, and (vi) the Coral Sea Islands Territory, <p>and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this item) in respect of which there is for the time being in</p>	taxes of every kind and description imposed under the federal tax laws administered by the Commissioner of Taxation	5 January 2010

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf		
Austria	the Republic of Austria	(a) Income tax (Einkommensteuer) (b) Corporation tax (Körperschaftsteuer)	1 June 2013
Belgium	The territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction	Taxes of every kind and description imposed on behalf of the Kingdom of Belgium or of its political subdivisions or local authorities	26 July 2017
Brazil	The Federative Republic of Brazil	Federal income tax	22 January 2019
Canada	(i) The land territory, air space, internal waters and territorial sea of Canada; (ii) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the United Nations Convention on the Law of the Sea, 1982; and (iii) the continental	Taxes on income or capital imposed or administered by the Government of Canada	19 December 2011

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	shelf of Canada, as determined by its domestic law, consistent with Part VI of the United Nations Convention on the Law of the Sea, 1982;		
Chile	The Republic of Chile, including the territorial sea in accordance with international law.	(a) Income Tax (Impuesto a la Renta) (b) Value Added Tax (Impuesto a las Ventas y Servicios) (c) Inheritance and Gift Tax (Impuesto a las Herencias, Asignaciones y Donaciones)	3 October 2018
Czech Republic	the Czech Republic	Taxes of every kind and description imposed by the laws of the Czech Republic	14 March 2012
Denmark	The Kingdom of Denmark including any area outside the territorial sea of Denmark which in accordance with international law has been or may hereafter be designated under Danish laws as an area within which Denmark may exercise sovereign rights with respect to the exploration and exploitation of the natural resources of the seabed or its subsoil and the superjacent waters and with respect to other activities for the exploration and	(a) Income tax to the State (indkomstskatten til staten) (b) Income tax to the municipalities (den kommunale indkomstskat) (c) Value added tax (merværdiafgift)	6 June 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	economic exploitation of the area; but excluding the Faroe Islands and Greenland		
The Faroes	The landmass of the Faroes and their territorial waters and any area outside the territorial waters where the Faroes, according to Faroese legislation and in accordance with international law, may exercise rights with respect to the seabed and subsoil and their natural resources	(a) Taxes on income or profit (b) Value added tax (VAT)	21 August 2009
Finland	The territory of the Republic of Finland and any area adjacent to the territorial waters of the Republic of Finland within which, under the laws of Finland and in accordance with international law, the rights of Finland with respect to the exploration for and exploitation of the natural resources of the seabed and its subsoil and of the superjacent waters may be exercised	(a) State income taxes (valtion tuloverot; de statliga inkomstskatterna) (b) Corporate income tax (yhteisöjen tulovero; inkomstskatten för samfund) (c) Communal tax (kunnallisvero; kommunalskatten) (d) Church tax (kirkollisvero; kyrkoskatten) (e) Tax withheld at source from interest (korkotulon lähdevero; källskatten på ränteinkomst) (f) Tax withheld at source from non-residents' income; (rajoitetusti verovelvollisen	3 August 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
		<p>lähdevero; källskatten för begränsat skattskyldig)</p> <p>(g) Withholding tax for foreign employees (ulkomailta tulevan palkansaajan lähdevero; källskatten för löntagare från utlandet)</p> <p>(h) Value added tax (arvonlisävero; mervärdesskatt);</p>	
France	The European and Overseas Departments of the French Republic including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters	<p>(a) income tax</p> <p>(b) corporation tax</p> <p>(c) taxes on salaries</p> <p>(d) wealth tax</p> <p>(e) inheritance and gift taxes</p> <p>(f) registration duties on transactions</p> <p>(g) valued added tax</p> <p>(h) any withholding tax connected with the above mentioned taxes</p>	11 October 2010
Federal Republic of Germany	The area in which the tax law of the Federal Republic of Germany is in force	<p>(a) Income tax (Einkommensteuer)</p> <p>(b) Incorporation tax (Körperschaftsteuer)</p> <p>(c) Trade tax (Gewerbesteuer)</p> <p>(d) Capital tax (Vermögensteuer)</p> <p>(e) Inheritance tax</p>	28 August 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
		(Erbschaftsteuer)	
Greenland	The landmass of Greenland and its territorial waters and any area outside the territorial waters where Denmark or Greenland, according to domestic legislation and in accordance with international law, may exercise its rights with respect to the seabed and subsoil and their natural resources	(a) Home rule tax (nuna tamakkerlugu akileraarut) (b) Special home rule tax (nuna tamakkerlugu akileraarut immikkut ittoq) (c) Municipal tax (kommuninut akileraarut) (d) Intermunicipal tax (kommuninut immikkut akileraarut) (e) Company tax (selskabit akileraarutaat) (f) Dividend tax (iluanaarutisianit akileraarut) (g) Royalty tax (atuisinnaanermut akileraarutit) (h) Labour market tax (sulisoqarnermut akitsuut)	6 June 2009
Hungary	The territory of Hungary as defined by its laws in accordance with international law	(a) Personal income tax (b) Corporate tax (c) Land parcel tax (d) Building tax (e) Value added tax (f) Excise tax	13 February 2015
Iceland	The territory of Iceland including its territorial sea and any area beyond	(a) Income taxes to the state (tekjuskattar)	3 December 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	the territorial sea within which Iceland, in accordance with international law, exercises jurisdiction or sovereign rights with respect to the seabed, its subsoil and its superjacent waters, and their natural resources	<p>ríkissjóðs)</p> <p>(b) Income tax to the municipalities (útsvar til sveitarfélaganna)</p> <p>(c) Value added tax (virðisaukaskattur)</p>	
India	The territory of India, including the territorial sea and airspace above it, as well as any other maritime zone in which India has sovereign rights, other rights and jurisdiction, according to the Indian law and in accordance with international law, including the United Nations Convention on the Law of the Sea, 1982	Taxes of every kind and description imposed by the Central Government or the Governments of the political subdivisions or local authorities, irrespective of the manner in which they are levied	7 May 2012
Indonesia	The territory of the Republic of Indonesia as defined in its laws, and parts of the continental shelf, exclusive economic zone and adjacent seas over which the Republic of Indonesia has sovereignty, sovereign rights or jurisdiction in accordance with the United Nations Convention on the Law of the Sea, 1982	<p>(a) income tax</p> <p>(b) value added tax</p>	22 September 2014
Ireland	Ireland and any area outside the territorial waters of Ireland which has been or may hereafter be designated	<p>(a) income tax</p> <p>(b) income levy</p> <p>(c) corporation tax</p>	5 May 2010

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law	(d) capital gains tax (e) capital gains acquisition tax (f) value added tax	
Italy	The Italian Republic, including any area beyond the territorial waters which is designated as an area within which Italy, in compliance with its legislation and in conformity with the International Law, may exercise sovereign rights in respect of the exploration and exploitation of the natural resources of the seabed, the subsoil and the superjacent waters	(a) personal income tax (b) corporate income tax (c) regional tax on productive activities (d) value added tax (e) inheritance tax (f) gift tax (g) substitute taxes	26 January 2015
Japan	All of the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force	Taxes of every kind and description imposed on behalf of Japan or of its political subdivisions or local authorities	30 August 2013
Korea	The Republic of Korea.	Taxes of every kind and	21 November

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	When used in a geographical sense this means the territory of the Republic of Korea including any area adjacent to the territorial sea of the Republic of Korea which, in accordance with international law, has been or may hereafter be designated under the laws of the Republic of Korea as an area within which the sovereign rights or jurisdiction of the Republic of Korea with respect to the sea-bed and sub-soil and their natural resources may be exercised	description imposed by the laws of Korea	2016
Latvia	The Republic of Latvia, including any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and, in accordance with international law, the rights of Latvia may be exercised with respect to the sea bed and its sub-soil and their natural resources	(a) Enterprise income tax (uznemumu ienakuma nodoklis) (b) Micro-enterprise income tax (mikrouzņemumu ienakuma nodoklis) (c) Personal income tax (iedzīvotāju ienakuma nodoklis) (d) Immovable property tax (nekustama īpašuma nodoklis) (e) Value added tax (pievienotās vērtības nodoklis)	1 March 2014
Mexico	The United Mexican States, being the territory of the United Mexican States, as well as the integrated parts of the	(a) federal income tax (b) business flat rate tax (c) value added tax	22 March 2012

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	Federation, the islands, including the reefs and cays in the adjacent waters, the islands of Guadalupe and Revillagigedo, the continental shelf and the seabed and sub-soil of the islands, cays and reefs, the waters of the territorial seas and the inland waters and beyond them the areas over which, in accordance with the international law, Mexico may exercise its sovereign rights of exploration and the exploitation of the natural resources of the seabed, sub-soil and the superjacent waters, and the air space of the national territory to the extent and under conditions established by international law		
Netherlands	The part of the Kingdom of the Netherlands that is situated in Europe, including its territorial seas and any area beyond the territorial seas within which the Netherlands, in accordance with international law, exercises jurisdiction or sovereign rights	(a) Income tax (Inkomstenbelasting) (b) Wages tax (Loonbelasting) (c) Company tax, including the Government share in the net profits of the exploitation of natural resources levied pursuant to the Mining Act (Vennootschapsbelasting, daaronder begrepen het aandeel van de Regering in	1 March 2008

Country or territory	Description	Tax	Date tax information exchange agreement came into force
		<p>de netto-winsten behaald met de exploitatie van natuurlijke rijkdommen geheven krachtens de Mijnbouwwet)</p> <p>(d) Dividend tax (Dividendbelasting)</p> <p>(e) Gift tax (Schenkingsrecht)</p> <p>(f) Inheritance tax (Successierecht)</p>	
New Zealand	The territory of New Zealand excluding Tokelau and including any area beyond the territorial sea designated under New Zealand legislation and in accordance with international law as an area in which New Zealand may exercise sovereign rights with respect to natural resources	taxes of every kind and description	27 October 2010
Norway	The Kingdom of Norway including the land territory, the internal waters, the territorial sea and the area beyond the territorial sea where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; excluding Svalbard, Jan Mayen and	<p>(a) Tax on general income (“skatt på alminnelig inntekt”)</p> <p>(b) Tax on personal income (“skatt på personinntekt”)</p> <p>(c) Special tax on petroleum income (“særlig skatt på petroleumsinntekt”)</p> <p>(d) Resource rent tax on income from production of hydroelectric power</p>	7 October 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	the Norwegian dependencies (“biland”)	<p>(“grunnrenteskatt på inntekt fra produksjon av vannkraft”)</p> <p>(e) Withholding tax on dividends (“kildeskatt på utbytter”)</p> <p>(f) Tax on remuneration to non-resident artistes (“skatt på honorar til utenlandske artister m.v.”), etc.</p> <p>(g) Value added tax (“merverdiavgift”)</p>	
People’s Republic of China	All the territory of the People’s Republic of China, including its territorial sea, in which the Chinese laws relating to taxation apply, and any area beyond its territorial sea, within which the People’s Republic of China has sovereign rights of exploration for and exploitation of resources of the seabed and its sub-soil and superjacent water resources in accordance with international law and its domestic law	All taxes except customs tariffs	10 November 2011
Poland	The Republic of Poland, being the territory of the Republic of Poland, and any area adjacent to the territorial waters of the Republic of Poland within which, under the laws of Poland and in	<p>(a) personal income tax</p> <p>(b) corporate income tax</p> <p>(c) tax on goods and services</p>	1 December 2012

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	accordance with the international law, the rights of Poland with respect to the exploration and exploitation of the natural resources of the seabed and its sub-soil may be exercised		
Portugal	The territory of the Portuguese Republic in accordance with the International Law and the Portuguese Legislation, including its territorial sea, as well as those maritime areas adjacent to the outer limit of the territorial sea, comprising the seabed and the subsoil thereof, over which the Portuguese Republic exercises sovereign rights or jurisdiction	(a) personal income tax (imposto sobre o rendimento das pessoas singulares – IRS) (b) corporate income tax (imposto sobre o rendimento das pessoas colectivas – IRC) (c) local surtax on corporate income tax (Derrama) (d) stamp duty on gratuitous transfers (Imposto do Selo sobre as transmissões gratuitas) (e) Value added tax (Imposto sobre o valor acrescentado)	9 November 2011
Romania	The state territory of Romania, including its territorial sea and air space, over which Romania exercises sovereignty, as well as the contiguous zone, the continental shelf and the exclusive economic zone over which Romania exercises sovereign rights and jurisdiction, in accordance with its	Taxes of every kind and description imposed by the laws of Romania	5 February 2016

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	legislation and with rules and principles of international law		
Slovenia	The Republic of Slovenia and, when used in a geographical sense, the territory of Slovenia as well as those maritime areas over which Slovenia may exercise sovereign or jurisdictional rights in accordance with its internal legislation and international law	Taxes of every kind and description imposed on behalf of the Republic of Slovenia or of its political subdivisions or local authorities	24 June 2014
South Africa	The Republic of South Africa, including the territorial sea thereof as well as any area outside the territorial sea, including the continental shelf, which has been or may hereafter be designated, under the laws of South Africa and in accordance with international law, as an area within which South Africa may exercise sovereign rights of jurisdiction	<ul style="list-style-type: none"> (a) normal tax (b) secondary tax on companies (c) withholding tax on royalties (d) tax on foreign entertainers and sportspersons (e) value added tax 	29 February 2012
Spain	The Kingdom of Spain. When used in a geographical sense, this means the territory of the Kingdom of Spain including inland waters, the air space, the territorial sea and any maritime area outside the territorial sea upon which, in accordance with international law and on application of its	<ul style="list-style-type: none"> (a) Income tax on individuals (Impuesto sobre la Renta de las Personas Físicas) (b) Corporation tax (Impuesto sobre Sociedades) (c) Income tax on non-residents (Impuesto sobre la Renta de No Residentes) 	

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	domestic legislation, the Kingdom of Spain exercises or may exercise in the future jurisdiction or sovereign rights with respect to the sea bed, its subsoil and superjacent waters, and their natural resources.	(d) Capital tax (Impuesto sobre el Patrimonio) (e) Inheritance and gift tax (Impuesto sobre Sucesiones y Donaciones) (f) Transfer tax (Impuesto sobre Transmisiones Patrimoniales y Actos Juridicos Documentados) (g) Value added tax (Impuesto sobre el Valor Añadido) (h) Excise tax (Impuestos Especiales) (i) Local taxes on income and on capital (impuestos locales sobre la renta y el patrimonio)	
Sweden	The Kingdom of Sweden including the national territory and the territorial sea of Sweden as well as other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction	(a) National income tax (den statliga inkomstskatten) (b) Withholding tax on dividends (kupongskatten) (c) Income tax on non-residents (den särskilda inkomstskatten för utomlands bosatta) (d) Income tax on non-resident artistes and athletes (den särskilda inkomstskatten för utomlands bosatta)	23 December 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
		artister m.fl.) (e) Municipal income tax (den kommunala inkomstskatten) (f) Yield tax on pension funds (avkastningsskatten på pensionsmedel) (g) Value added tax (mervärdesskatten)	
Switzerland	The territory of the Swiss Confederation as defined by its laws in accordance with international law	(a) the federal, cantonal and communal taxes on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, and other items of income) (b) the federal, cantonal and communal taxes on capital (c) the cantonal and communal inheritance and gift taxes	14 October 2014
Turkey	The Turkish territory, including territorial sea and air space above it, as well as maritime areas over which Turkey has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law	Taxes of every kind and description imposed by the law of Turkey	11 September 2013
United Kingdom	Great Britain and Northern Ireland,	(a) income tax	27 November 2009

Country or territory	Description	Tax	Date tax information exchange agreement came into force
	including any area outside the territorial sea of the United Kingdom designated under its laws concerning the Continental Shelf and in accordance with international law as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised (but not including Jersey)	(b) corporation tax (c) capital gains tax (d) inheritance tax (e) value added tax	
United States of America	United States of America, including Puerto Rico, the American Virgin Islands, Guam and any other possession or territory of the United States of America	Any federal tax	4 November 2002

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008	R&O.23/2008	5 February 2008	P.193/2007
Taxation (Exchange of Information with Third Countries) (Amendment) (Jersey) Regulations 2009	R&O.6/2009	28 January 2009	P.172/2008
Taxation (Exchange of Information with Third Countries) (Amendment No. 2) (Jersey) Regulations 2009	R&O.31/2009	31 March 2009	P.21/2009
Taxation (Exchange of Information with Third Countries) (Amendment No. 3) (Jersey) Regulations 2009	R&O.72/2009	23 July 2009	P.97/2009
Taxation (Exchange of Information with Third Countries) (Specified Date (Greenland and Norway)) (Jersey) Order 2009	R&O.105/2009	7 October 2009	
Taxation (Exchange of Information with Third Countries) (Amendment No. 4) (Jersey) Regulations 2009	R&O.118/2009	18 November 2009	P.162/2009
Taxation (Exchange of Information with Third Countries) (Specified Dates (Iceland, Sweden, UK)) (Jersey) Order 2009	R&O.135/2009	15 December 2009	
Taxation (Exchange of Information with Third Countries) (Specified Date (Australia)) (Jersey) Order 2010	R&O.8/2010	26 January 2010	

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Exchange of Information with Third Countries) (Specified Date (Ireland)) (Jersey) Order 2010	R&O.50/2010	24 May 2010	
Taxation (Miscellaneous Provisions) (Jersey) Regulations 2012	R&O.108/2012	2 October 2012	P.74/2012
Taxation (Exchange of Information with Third Countries) (Amendment No. 5) (Jersey) Regulations 2012	R&O.127/2012	20 November 2012	P.86/2012
Taxation (Exchange of Information with Third Countries) (Amendment No. 6) (Jersey) Regulations 2013	R&O.38/2013	20 March 2013	P.24/2013
Taxation (Exchange of Information with Third Countries) (Specified Date (Japan and Turkey)) (Jersey) Order 2013	R&O.123/2013	11 September 2013	
States of Jersey (Minister for External Relations) (Jersey) Regulations 2013	R&O.125/2013	10 September 2013	P.67/2013
Taxation (Exchange of Information with Third Countries) (Specified Date (France)) (Jersey) Order 2013	R&O.140/2013	31 October 2013	
Taxation (Exchange of Information with Third Countries) (Amendment No. 7) (Jersey) Regulations 2013	R&O.141/2013	6 November 2013	P.132/2013
Taxation (Exchange of Information with Third Countries) (Amendment No. 8) (Jersey) Regulations 2013	R&O.161/2013	11 December 2013	P.143/2013

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Exchange of Information with Third Countries) (Amendment No. 9) (Jersey) Regulations 2014	R&O.17/2014	4 February 2014	P.169/2013
Taxation (Exchange of Information with Third Countries) (Specified Date (Latvia)) (Jersey) Order 2014	R&O.21/2014	1 March 2014	
Taxation (Miscellaneous Provisions) (Jersey) Regulations 2014	R&O.34/2014	2 April 2014	P.13/2014
Taxation (Exchange of Information with Third Countries) (Amendment No. 10) (Jersey) Regulations 2014	R&O.35/2014	1 April 2014	P.17/2014
Taxation (Exchange of Information with Third Countries) (Amendment No. 11) (Jersey) Regulations 2014	R&O.60/2014	4 June 2014	P.53/2014
Taxation (Implementation) (Miscellaneous Provisions) (Jersey) Order 2014	R&O.210/2014	18 December 2014	
Taxation (Exchange of Information with Third Countries) (Amendment No. 12) (Jersey) Regulations 2015	R&O.13/2015	3 February 2015	P.179/2014
Taxation (Exchange of Information with Third Countries) (Specified Date (Hungary, Indonesia, Italy)) (Jersey) Order 2015	R&O.48/2015	27 April 2015	
Taxation (Exchange of Information with Third Countries) (Amendment No. 13) (Jersey) Regulations 2015	R&O.134/2015	3 November 2015	P.108/2015

Legislation	Year and No	Commencement	*Projet No (where applicable)
Criminal Justice (Miscellaneous Provisions) (Jersey) Law 2016	L.1/2016	20 September 2016 (R&O.98/2016)	P.87/2015
Taxation (Exchange of Information with Third Countries) (Date in Force (Austria, Korea, Poland, Romania)) (Jersey) Order 2017	R&O.21/2017	1 February 2017	
Taxation (Exchange of Information with Third Countries) (Date in Force (Belgium)) (Jersey) Order 2017	R&O.87/2017	18 August 2017	
Taxation (Implementation) (Miscellaneous Amendments) (Jersey) Regulations 2018	R&O.78/2018	11 July 2018	P.86/2018
Taxation (Exchange of Information with Third Countries) (Amendment of Regulations) (Jersey) Order 2018	R&O.94/2018	19 September 2018	
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020 (R&O.136/2019)	P.122/2018
States of Jersey (Minister for Children and Education, Minister for Housing and Communities and Minister for External Relations and Financial Services) (Jersey) Order 2021	R&O.29/2021	2 March 2021	
States of Jersey (Transfer of Financial Services Functions – External Relations to Chief Minister) Order 2023	R&O.28/2028	12 April 2023	
Taxation (Exchange of Information – Amendment) (Jersey) Regulations 2023	R&O.55/2023	5 July 2023	P.28/2023

Legislation	Year and No	Commencement	*Projet No (where applicable)
Taxation (Exchange of Information with Third Countries) Regulations (Jersey) Amendment Order 2025	R&O.18/2025	9 April 2025	

*Projets available at statesassembly.gov.je

Table of Renumbered Provisions

Original	Current
17(1)	17
17(2)	Spent, omitted

Table of Endnote References

¹ Regulation 1(1)	amended by R&O.6/2009, R&O.108/2012
² Regulation 1(2)	deleted by R&O.108/2012
³ Regulation 1(3)	deleted by R&O.108/2012
⁴ Regulation 1(4)	deleted by R&O.108/2012
⁵ Regulation 1A	inserted by R&O.108/2012, substituted by R&O.55/2023
⁶ Regulation 2	heading amended by R&O.108/2012
⁷ Regulation 2(1)	substituted by R&O.141/2013
⁸ Regulation 2(3)	deleted by R&O.141/2013
⁹ Regulation 2(4)	deleted by R&O.141/2013
¹⁰ Regulation 2(5)	deleted by R&O.141/2013
¹¹ Regulation 2(6)	deleted by R&O.108/2012
¹² Regulation 2(7)	deleted by R&O.108/2012
¹³ Regulation 2(8)	deleted by R&O.108/2012
¹⁴ Regulation 3	substituted by R&O.141/2013
¹⁵ Regulation 4(2)	amended by R&O.141/2013
¹⁶ Regulation 5	deleted by R&O.108/2012
¹⁷ Regulation 6	deleted by R&O.108/2012
¹⁸ Regulation 7	deleted by R&O.141/2013
¹⁹ Regulation 8	deleted by R&O.141/2013
²⁰ Regulation 9	deleted by R&O.108/2012
²¹ Regulation 10	deleted by R&O.141/2013
²² Regulation 10A	inserted by R&O.108/2012
²³ Regulation 10A(2)	amended by R&O.141/2013
²⁴ Regulation 10A(3)	amended by R&O.141/2013
²⁵ Regulation 10B	inserted by R&O.108/2012
²⁶ Regulation 10B(1)	amended by R&O.141/2013
²⁷ Regulation 10B(2)	substituted by R&O.141/2013
²⁸ Regulation 10B(3)	amended by R&O.141/2013
²⁹ Regulation 10C	inserted by R&O.108/2012
³⁰ Regulation 10C(4)	amended by L.1/2016
³¹ Regulation 11	substituted by R&O.141/2013
³² Regulation 12	substituted by R&O.141/2013

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- ³³ Regulation 12(7) *amended by R&O.34/2014*
- ³⁴ Regulation 12(12) *substituted by L.13/2019*
- ³⁵ Regulation 14 *substituted by R&O.141/2013*
- ³⁶ Regulation 14(1) *amended by R&O.34/2014*
- ³⁷ Regulation 14(3) *amended by R&O.34/2014*
- ³⁸ Regulation 14A *inserted by R&O.141/2013*
- ³⁹ Regulation 14A(1) *amended by R&O.34/2014*
- ⁴⁰ Regulation 14A(2) *amended by R&O.34/2014*
- ⁴¹ Regulation 14A(3) *amended by R&O.34/2014*
- ⁴² Regulation 14A(4) *amended by R&O.34/2014*
- ⁴³ Regulation 14A(5) *amended by R&O.34/2014*
- ⁴⁴ Regulation 15 *substituted by R&O.108/2012*
- ⁴⁵ Regulation 15(2) *amended by R&O.141/2013*
- ⁴⁶ Regulation 15(3) *substituted by R&O.141/2013*
- ⁴⁷ Regulation 16(2) *amended by R&O.141/2013*
- ⁴⁸ Regulation 16A *inserted by R&O.6/2009*
- ⁴⁹ Regulation 16A(1) *substituted by R&O.108/2012*
- ⁵⁰ Regulation 16A(3) *substituted by R&O.78/2018, amended by R&O.29/2021, R&O.28/2023*
- ⁵¹ Regulation 16B *inserted by R&O.108/2012*
- ⁵² Regulation 16C *inserted by R&O.141/2013*
- ⁵³ Regulation 16D *inserted by R&O.34/2014*
- ⁵⁴ Schedule *substituted by R&O.6/2009, amended by R&O.31/2009, R&O.72/2009, R&O.105/2009, R&O.118/2009, R&O.135/2009, R&O.8/2010, R&O.50/2010, R&O.108/2012, R&O.127/2012, R&O.38/2013, R&O.123/2013, R&O.140/2013, R&O.161/2013, R&O.17/2014, R&O.21/2014, R&O.34/2014, R&O.35/2014, R&O.60/2014, R&O.210/2014, R&O.13/2015, R&O.48/2015, R&O.134/2015, R&O.21/2017, R&O.87/2017, R&O.94/2018, R&O.18/2025*