



Jersey

**TAXATION (AGREEMENTS WITH
EUROPEAN UNION MEMBER STATES)
(SUSPENSION OF REGULATIONS)
(JERSEY) ORDER 2016**

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Jersey

TAXATION (AGREEMENTS WITH EUROPEAN UNION MEMBER STATES) (SUSPENSION OF REGULATIONS) (JERSEY) ORDER 2016

Arrangement

Article

1	Interpretation.....	5
2	Regulations suspended.....	5
3	Special provision in relation to the agreement with Austria.....	6
4	Citation.....	6

Supporting Documents

ENDNOTES	7
Table of Legislation History.....	7
Table of Renumbered Provisions	7
Table of Endnote References	7



Jersey

TAXATION (AGREEMENTS WITH EUROPEAN UNION MEMBER STATES) (SUSPENSION OF REGULATIONS) (JERSEY) ORDER 2016

THE MINISTER FOR EXTERNAL RELATIONS, in pursuance of Regulation 3(2) of the Taxation (Agreements with European Union Member States) (Jersey) Regulations 2005¹, and having received notice of termination or suspension of the agreements to which those Regulations apply by way of the publication of Council Directive (EU) 2015/2060 of 10 November 2015 repealing Directive 2003/48/EC, orders as follows –

Commencement [[see endnotes](#)]

1 Interpretation

In this Order, “Regulations” means the Taxation (Agreements with European Union Member States) (Jersey) Regulations 2005², and reference to a Regulation by number and without more is to the Regulation of that number in the Regulations.

2 Regulations suspended

- (1) The operation of the Regulations is suspended from 18th January 2016 –
 - (a) in relation to the implementation of agreements between Jersey and all contracting parties other than Austria;
 - (b) subject to paragraphs (2) to (4), and Article 3.
- (2) The suspension of the Regulations by paragraph (1) shall not prevent –
 - (a) Regulation 3 from continuing in effect for the purpose of making Orders under that Regulation;
 - (b) Regulation 14 from continuing in effect for the purpose of enabling the Comptroller of Taxes to allow tax withheld –
 - (i) in a contracting party pursuant to an agreement implemented by the Regulations under Regulation 2(1) and Schedule 1,
 - (ii) before 1st January 2017,as a credit against income tax payable by the beneficial owner as provided by Regulation 14(2); nor

- (c) Regulations 15 and 16 from continuing in effect for the purpose of prosecuting offences under the Regulations.
- (3) The obligations imposed –
 - (a) on an economic operator established in Jersey, by Regulation 6(4); and
 - (b) on the Comptroller of Taxes, by Regulation 6(5),shall continue to apply until 5th October 2016 or (if later) until those obligations have been fulfilled, and the provisions of Regulation 6 apart from those mentioned in sub-paragraphs (a) and (b) shall continue in effect for the purpose of fulfilment of those obligations, for the same period.
- (4) The obligations imposed –
 - (a) on a Jersey paying agent by Regulations 7, 8, 9(1), (3) and (4), 11(2), and 12A; and
 - (b) on the Comptroller of Taxes, by Regulation 13(1) to (6),shall continue to apply until 5th October 2016 or (if later) until those obligations have been fulfilled, and the remaining provisions of the Regulations mentioned in sub-paragraphs (a) and (b) and Regulations 10, 12 and 12B shall continue in effect for the purpose of fulfilment of those obligations, for the same period.

3 Special provision in relation to the agreement with Austria

The Regulations shall continue in effect until 31st December 2016 for the purpose of implementation of the agreement with Austria.

4 Citation

This Order may be cited as the Taxation (Agreements with European Member States) (Suspension of Regulations) (Jersey) Order 2016.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Taxation (Agreements with European Member States) (Suspension of Regulations) (Jersey) Order 2016	R&O.2/2016	18 January 2016

Table of Renumbered Provisions

Original	Current
None	

Table of Endnote References

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- ¹ *chapter 17.850.10*
² *chapter 17.850.10*