

STATES OF JERSEY

A.TAX INFORMATION EXCHANGE AGREEMENTS (TIEAs)

1. TIEAs signed

<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	23 May 2006
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
People's Republic 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	(1st Half 2014)	(1st Half 2014)
Czech Republic	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 Nov 2012
Italy	March 2012	May 2012	(1st Half 2014)	(1st Half 2014)
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	(1st Half 2014)	(1st Half 2014)
Switzerland	Sept 2013	Dec 2013	(1 st Half 2014)	(1 st Half 2014)
Slovenia	Nov 2013	Feb 2014	(1 st Half 2014)	(1 st Half 2014)
Hungary	Jan 2014	(March 2014)	(2 nd Half 2014)	(2 nd Half 2014)
Belgium	March 2014	(May 2014)	(2 nd Half 2014)	(2 nd Half 2014)

Note: dates in brackets are the expected dates based on latest information from the country concerned.

2. TIEAs initialled or agreed ready for signing:

- Chile
- Greece
- Republic of Korea
- Spain

3. TIEAs where negotiations are well advanced with a draft agreement exchanged :

- Bulgaria
- Kenya
- Lithuania
- Romania
- Slovakia

4. Jurisdictions approached but from whom a formal response is awaited:

- 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

2. DTAs initialled or agreed ready for signing

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

- Bahrain
- Botswana
- Cyprus
- Ghana
- Lesotho
- Malawi
- Mauritius
- Nigeria
- Saudi Arabia
- Seychelles
- Swaziland
- UAE
- Zambia

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**

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