

Jersey

A. Progress in the implementation of the minimum standard

Jersey has 15 tax agreements in force as reported in its response to the Peer Review questionnaire. Eight of those agreements comply with the minimum standard.

Jersey signed the MLI in 2017 and deposited its instrument of ratification on 15 December 2018. The MLI entered into force for Jersey on 1 July 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Jersey has not listed its agreement with Mauritius. This agreement will therefore not, at this stage, be modified by the MLI. Mauritius has listed its agreement with Jersey under the MLI.

Jersey indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Guernsey and the Isle of Man.

Jersey is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁶

B. Conclusion

Recommendation

It is recommended that Jersey formulates a plan for the implementation of the minimum standard in its agreement for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (Mauritius).

Summary of the jurisdiction response – Jersey

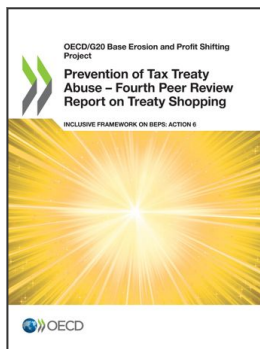
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Cyprus*	Yes MLI		PPT
2	Estonia	No	Yes MLI	PPT
3	Guernsey	No	No	PPT
4	Hong Kong (China)	No	Yes MLI	PPT
5	Isle of Man	No	No	PPT
6	Liechtenstein	Yes other		PPT
7	Luxembourg	Yes MLI		PPT
8	Malta	Yes MLI		PPT
9	Qatar	Yes MLI		PPT
10	Rwanda*	No	No	
11	Seychelles	No	Yes MLI	PPT
12	Singapore	Yes MLI		PPT

¹⁰⁶ For its agreements listed under the MLI, Jersey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

13	United Arab Emirates	Yes MLI		PPT
14	United Kingdom	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Mauritius	Yes



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Jersey”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/2349059d-en>

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