

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. Ten of those agreements comply with the minimum standard.

Jersey signed the MLI in 2017 and deposited its instrument of ratification on 15 December 2017. 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, but 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, the Isle of Man and Mauritius.

Jersey is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸²

B. Conclusion

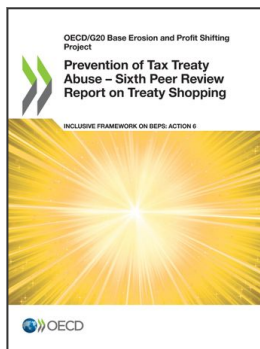
No jurisdiction has raised any concerns about their agreements with Jersey.

Mauritius has listed its agreement with Jersey under the MLI, which amounts to a request to implement the minimum standard.

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)	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	Mauritius	No	No	
10	Qatar	Yes MLI		PPT
11	Rwanda*	No	No	
12	Seychelles	Yes MLI		PPT
13	Singapore	Yes MLI		PPT
14	United Arab Emirates	Yes MLI		PPT
15	United Kingdom	Yes other		PPT

⁸² 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).



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