

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. Two of those agreements, the agreements with Liechtenstein and the United Kingdom, comply with the minimum standard.

Jersey signed the MLI in 2017 and deposited its instrument of ratification of the MLI on 15 December 2018, listing ten tax agreements. The MLI has entered into force for Jersey on 1 July 2018.

Jersey is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁶

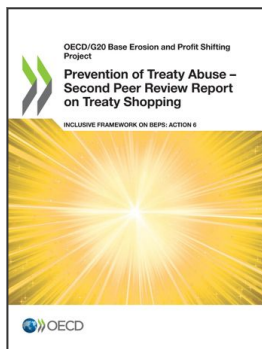
The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect. Some agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

B. Implementation issues

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

Summary of the jurisdiction response – Jersey

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Cyprus*	No	N/A	Yes	N/A	
2	Estonia	No	N/A	Yes	N/A	
3	Guernsey	No	N/A	No	N/A	
4	Hong Kong (China)	No	N/A	Yes	N/A	
5	Isle of Man	No	N/A	No	N/A	
6	Liechtenstein	Yes	PPT alone	N/A	N/A	
7	Luxembourg	No	N/A	Yes	N/A	
8	Malta	No	N/A	Yes	N/A	
9	Mauritius	No	N/A	No	N/A	
10	Qatar	No	N/A	Yes	N/A	
11	Rwanda*	No	N/A	Yes	N/A	
12	Seychelles	No	N/A	Yes	N/A	
13	Singapore	No	N/A	Yes	N/A	
14	United Arab Emirates	No	N/A	Yes	N/A	
15	United Kingdom	Yes	PPT alone	N/A	N/A	



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