

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. Six of those agreements, the agreements with Liechtenstein, Luxembourg, Malta, Singapore, the United Arab Emirates and the United Kingdom, 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. 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 is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁷

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

As mentioned above, Jersey has not listed its agreement with Mauritius under the MLI. Listing the agreement under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in that non-covered agreement.

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	Yes	PPT alone	N/A	N/A	
8	Malta	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
14	United Arab Emirates	Yes	PPT alone	N/A	N/A	
15	United Kingdom	Yes	PPT alone	N/A	N/A	

⁷⁷ 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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