

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	(1st Half 2012)	(1st Half 2012)
Mexico	Nov 2010	Feb 2011	Feb 2012	22 March 2012
Canada	Jan 2011	March 2011	Dec 2011	19 Dec 2012
Indonesia	April 2011	July 2011	(1st Half 2012)	(1st Half 2012)
Czech Republic	July 2011	Nov 2011	(1st Half 2012)	(1st Half 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	(April 2012)
Japan	Dec 2011	(April 2012)	(1st Half 2012)	(1st Half 2012)
Poland	Dec 2011	(April 2012)	(1st Half 2012)	(1st Half 2012)

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

2. TIEAs initialled/agreed ready for signing:

- Austria
- Brazil
- Greece
- Italy
- Republic of Korea
- Spain

3. **TIEAs where negotiations are well advanced with a draft agreement exchanged :**
 - Chile
 - Hungary
 - Kenya
 - Latvia
 - Lithuania
 - Slovakia
 - Slovenia
4. **Jurisdictions contacted from which there has been a positive response and/or initial action has been taken:**
 - Romania
 - Switzerland
5. **Jurisdictions approached but from whom a formal response is awaited:**
 - EU Member States;
 - Bulgaria
 - Cyprus
 - G20 Member States;
 - Russia
 - Saudi Arabia

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 – 13th January 2012;
 - Hong Kong China -
signed Feb 2012
2. **DTAs initialled/agreed ready for signing**
 - Qatar
3. **DTAs where negotiations have been initiated/draft agreements have been exchanged:**
 - Bahrain
 - Belgium

- Luxembourg
- Singapore

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

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