

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

JERSEY (UNITED KINGDOM)

(Sheets on [Anguilla](#) – [Bermuda](#) – [British Virgin Islands](#) – [Cayman Islands](#) – [Gibraltar](#) – [Guernsey](#) – [Isle of Man](#) – [Montserrat](#) – [Turks and Caicos Islands](#) – [United Kingdom of Great Britain and Northern Ireland](#))

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 February 2014, registered at the Secretariat General of the OECD on 17 February 2014 - Or. Engl. (*in force since 1 June 2014*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits.
- . **Article 2, paragraph 1.a.ii:** Taxes on capital gains which are imposed separately from the tax on income or profits.
- . **Article 2, paragraph 1.a.iii:** Taxes on net wealth.

ANNEX B – Competent Authorities

The Treasury and Resources Minister or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any citizen of the Bailiwick of Jersey and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Jersey.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>