



Jersey

TAXATION (IMPLEMENTATION) (INTERNATIONAL TAX COMPLIANCE) (COMMON REPORTING STANDARD) (JERSEY) REGULATIONS 2015

Official Consolidated Version

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Showing the law from 1 January 2026 to Current



Jersey

TAXATION (IMPLEMENTATION) (INTERNATIONAL TAX COMPLIANCE) (COMMON REPORTING STANDARD) (JERSEY) REGULATIONS 2015

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TAXATION (IMPLEMENTATION) (INTERNATIONAL TAX COMPLIANCE) (COMMON REPORTING STANDARD) (JERSEY) REGULATIONS 2015

THE STATES, in pursuance of Article 2 of the [Taxation \(Implementation\) \(Jersey\) Law 2004](#), and following the decision of the States, taken on the day these Regulations are made, to adopt P.117 of 2015, have made the following Regulations –

Commencement [[see endnotes](#)]

1 Interpretation

(1) In these Regulations, unless the context otherwise requires –

“1961 Law” means the [Income Tax \(Jersey\) Law 1961](#);

“Agreement” means the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information signed by the Government of Jersey on 29th October 2014 in relation to agreements with Parties to the Convention to improve international tax compliance based on CRS and the Addendum signed by the Government of Jersey on 26 November 2024;

“authorized person” means the Comptroller or any person authorized by the Comptroller to perform functions under Regulation 20;

“business document” means –

- (a) a document that relates to the carrying on of a business, trade, profession or vocation by a person and that forms part of a record under an enactment; or
- (b) in the case of a financial institution that does not carry on a business, trade, profession or vocation, a document that an authorized person believes to be relevant, or potentially relevant, to determining the compliance of the financial institution with these Regulations;

“business premises” means –

- (a) premises used in connection with the carrying on of a business, trade, profession or vocation; or
- (b) in the case of a financial institution that does not carry on a business, trade, profession or vocation, the address in Jersey –

- (i) of the financial institution, or
- (ii) if the financial institution is a trust, of a trustee;

“Commission” means a Commission of Appeal constituted under Regulation 16(3);

“Comptroller” means the Comptroller of Revenue;

“Convention” means the Convention on Mutual Administrative Assistance in Tax Matters which, as amended by the Protocol, entered into force on 1st June 2011 and was signed on behalf of the United Kingdom as extended to Jersey, with effect, in respect of Jersey, from 1st June 2014;

“CRS” means the Common Reporting Standard for the Automatic Exchange of Financial Account Information in Tax Matters as approved by the Council of the Organisation for Economic Co-operation and Development (“OECD”) on 15 July 2014, as amended and approved on 8 June 2023, including the commentaries;

“Minister” means the Minister for External Relations;

“participating jurisdiction” means a country or territory listed in Schedule 2, 3 or 4;

“Party to the Convention” means a country or territory in respect of which the Convention is in force;

“relevant date” has the meaning in Regulation 2(1) and (1A);

“relevant year” has the meaning in Regulation 2(2).¹

- (2) These Regulations are to be construed as having effect for and in connection with the implementation of the obligations of Jersey arising under the following agreements –
 - (a) the Agreement;
 - (b) any other international governmental agreement to which Jersey and another participating jurisdiction is a party and which provides for the automatic exchange of tax information.
- (3) These Regulations have effect without prejudice to the [Taxation \(Implementation\) \(International Tax Compliance\) \(United Kingdom\) \(Jersey\) Regulations 2014](#).
- (4) Schedule 1 sets out words and expressions used in these Regulations which are defined in the CRS.
- (5) A word or expression used in these Regulations which is defined in the CRS has the meaning given in the CRS.²
- (5A) For the purposes of these Regulations, Section VIII of the CRS is to be read as if –
 - (a) the definition “non-reporting financial institution” (which is relevant for the definition “reporting financial institution”) in sub-paragraph B(1) includes the term “qualified non-profit entity” set out in the optional wording in paragraph 36sexies of the commentaries; and
 - (b) sub-paragraph B(10) includes the definition “qualified non-profit entity” set out in the optional wording in paragraph 36sexies of the commentaries to Section VIII and references in that wording to “Jurisdiction” were a reference to Jersey.³
- (6) The Minister may by Order amend any of Schedules 2, 3 and 4.

2 Meaning of “relevant date” and “relevant year”

- (1) In these Regulations “relevant date” for the purposes of Regulation 3(1) means –
 - (a) 31st December 2015, in relation to the participating jurisdictions listed in Schedule 2;

- (b) 31st December 2016, in relation to the participating jurisdictions listed in Schedule 3;
- (c) such date in relation to a participating jurisdiction listed in Schedule 4 as the Minister may specify by Order under Regulation 1(6) in relation to that participating jurisdiction.

(1A) If, as a result of amendments made to the CRS on 8 June 2023, an account becomes a financial account, the relevant date is the later of –

- (a) 31 December 2025;
- (b) in relation to a participating jurisdiction listed in Schedule 4, the relevant date specified in that Schedule for that jurisdiction.⁴

(2) In these Regulations “relevant year” for the purposes of Regulations 5 and 8(1) means –

- (a) 2016 in relation to the participating jurisdictions listed in Schedule 2;
- (b) 2017 in relation to the participating jurisdictions listed in Schedule 3;
- (c) such year in relation to a participating jurisdiction listed in Schedule 4 as the Minister may specify by Order under Regulation 1(6) in relation to that participating jurisdiction.

3 Elections to treat accounts as reportable accounts

- (1) Subject to paragraph (3), an account which is pre-existing entity account with an account balance or value that does not exceed US \$250,000 as of the relevant date is not a reportable account for a calendar year unless an election by a reporting financial institution is in force for that year to treat the account as being a reportable account.
- (2) In determining whether or not an account meets the description in paragraph (1), the reporting financial institution must apply the account balance aggregation and currency rules described in VII.C of the CRS.
- (3) In applying the rules referred to in paragraph (2), an account balance that has a negative value is treated as having a nil value.
- (4) An election under paragraph (1) may be made –
 - (a) in relation to all accounts described in paragraph (1); or
 - (b) in relation to a clearly identified group of accounts.
- (5) An election under paragraph (1) –
 - (a) must be made by being given to the Comptroller;
 - (b) must be in such form as may be determined by the Comptroller;
 - (c) must be made on or before the reporting date under Regulation 8(2).

4 Jersey representative of a non-resident reporting financial institution

Where a reporting financial institution is not resident or is not regarded as being resident in Jersey for the purposes of the 1961 Law, any permanent establishment of that institution in Jersey shall, to the extent that it is not itself a reporting financial institution be deemed to be a reporting financial institution for the purposes of these Regulations.

5 Due diligence procedures for identifying, reviewing and reporting reportable accounts

- (1) A reporting financial institution must establish and maintain arrangements which, in relation to the relevant year and every following calendar year –
 - (a) meet the applicable due diligence requirements set out Sections II to VII of the CRS concerning the review, identification and reporting of all the reportable accounts which it maintains; and
 - (b) secure that the evidence used in accordance with this Regulation or, if applicable a record of the steps taken in accordance with this Regulation, is kept for a period of at least 5 years after the end of the period within which the reporting financial institution must report the information required to be reported.⁵
- (2) Paragraph (1) does not apply to an excluded account.

6 Modification of due diligence requirements

A reporting financial institution may do either or both of the following –

- (a) apply the due diligence requirements referred to in Regulation 5 for new accounts to pre-existing accounts; and
- (b) apply the due diligence requirements referred to in Regulation 5 for high value accounts to lower value accounts.

7 Option for reporting financial institutions to comply with Regulations in relation to participating jurisdictions listed in Schedules 3 and 4

- (1) A reporting financial institution may, in relation to a participating jurisdiction listed in Schedule 3 comply with Regulation 5 in relation to reportable accounts of that participating jurisdiction for the year 2016 as if that participating jurisdiction were listed in Schedule 2 and apply Regulations 3, 4 and 6 accordingly.
- (2) A reporting financial institution may, in the absence of a relevant date and relevant year being specified in relation to a participating jurisdiction listed in Schedule 4 comply with Regulation 5 in relation to reportable accounts of that participating jurisdiction as if that participating jurisdiction were listed in Schedule 2 or Schedule 3 and apply Regulations 3, 4 and 6 accordingly.
- (3) Regulation 8 does not apply to a reporting financial institution to the extent that the institution complies with Regulation 5 under paragraph (1) or (2).
- (4) In paragraphs (1) and (2) references to “reportable accounts of that participating jurisdiction” refer to “[Jurisdiction A] reportable accounts” or “[Jurisdiction B] reportable accounts” as the context requires.

7A Transitional provision regarding United Kingdom reportable accounts⁶

- (1) In relation to a United Kingdom reportable account maintained by a reporting Jersey financial institution during 2016 which –
 - (a) is a pre-existing individual low-value account or pre-existing entity account referred to in Annex F to the Agreement;

- (b) is not identified as a reportable account for the purpose of exchanging information by September 2017, as referred to in that Annex; and
- (c) is an account which the reporting Jersey financial institution chooses to treat as if it were a reportable account for the purpose of exchanging information by September 2017, as referred to that Annex,

these Regulations shall apply as if the account were identified as a reportable account for the purpose of exchanging information by September 2017.

(2) In relation to a United Kingdom reportable account maintained by a reporting Jersey financial institution during 2016 which is a reportable account under any provision of these Regulations for the purpose of exchanging information by September 2017 under these Regulations, compliance by the reporting Jersey financial institution with the due diligence requirements of the [Taxation \(Implementation\) \(International Tax Compliance\) \(United Kingdom\) \(Jersey\) Regulations 2014](#) for the year 2016 (notwithstanding Regulation 1(8) of those Regulations) may be treated as compliance with the due diligence requirements of these Regulations.

(3) In this Regulation ‘United Kingdom reportable account’ and ‘reporting Jersey financial institution’ have the same meaning as in the [Taxation \(Implementation\) \(International Tax Compliance\) \(United Kingdom\) \(Jersey\) Regulations 2014](#).

8 Content and timing of returns

- (1) A reporting financial institution must, in respect of the relevant year and every following calendar year, prepare a return, in such form and manner as the Comptroller shall determine, setting out the information specified in Section I of the CRS in relation to each reportable account that is maintained by the institution at any time during the calendar year in question.
- (2) A reporting financial institution must send a return under this Regulation to the Comptroller on or before 30th June in the year following the calendar year to which the return relates (the date for return under this paragraph being “the reporting date”).

8A Prevention of duplicative reporting⁷

- (1) A reporting financial institution is not required to include the gross proceeds from the sale or redemption of a financial asset in a return provided under Regulation 8 if the reporting financial institution –
 - (a) reports the gross proceeds from the sale or redemption under the [Taxation \(International Tax Compliance\) \(Crypto-Asset Reporting Framework\) \(Jersey\) Regulations 2025](#); and
 - (b) notifies the Comptroller.
- (2) The notification must be made –
 - (a) on or before 30 June following the year to which the information relates; and
 - (b) in the manner and form required by the Comptroller.
- (3) A notification made under this Regulation has effect for the year to which it relates and subsequent years until it is withdrawn.

9 Use of service providers

As referred to in Section II(D) of the CRS, a reporting financial institution may use a service provider to undertake the due diligence requirements under Regulations 5 and 6 and the reporting obligations under Regulation 8 but in such cases those obligations continue to be the obligations of the reporting financial institution.

10 Penalty for failure to comply with Regulations

A person is liable to a penalty of £300 if the person fails to comply with any obligation under these Regulations.

11 Daily default penalty

If –

- (a) a penalty under Regulation 10 is imposed; and
- (b) the failure in question continues after the person has been notified of the penalty,

the person is liable to a further penalty, for each subsequent day on which the failure continues, of an amount not exceeding £60 for each day.

12 Penalties for inaccurate information

- (1) a person is liable to a penalty not exceeding £3,000 if –
 - (a) in complying with an obligation under Regulation 8 the person provides inaccurate information; and
 - (b) condition A, B or C is met.
- (2) Condition A is that the inaccuracy is –
 - (a) due to a failure to comply with the due diligence requirements in Regulation 5 (as modified by Regulation 6 where that Regulation applies); or
 - (b) deliberate on the part of the person.
- (3) Condition B is that the person knows of the inaccuracy at the time the information is provided but does not inform the Comptroller at that time.
- (4) Condition C is that the person –
 - (a) discovers the inaccuracy after the information is provided to the Comptroller; and
 - (b) fails to take reasonable steps to inform the Comptroller.

12A Matters to be taken into account in determining liability to penalties⁸

In determining whether a person is liable to a penalty under these Regulations, the Comptroller shall take into account –

- (a) the CRS; and
- (b) related commentaries on the CRS published on the OECD's website.

13 Matters to be disregarded in relation to liability to penalties

- (1) Liability to a penalty under Regulation 10 or 11 does not arise if the person satisfies the Comptroller or, (on an appeal notified by the Comptroller to the Commission) the Commission, that there is a reasonable excuse for the failure.
- (2) For the purposes of this Regulation, neither of the following is a reasonable excuse –
 - (a) that there is an insufficiency of funds to do something;
 - (b) that a person relies upon another person to do something.
- (3) If a person had a reasonable excuse for a failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse has ceased.

14 Imposition of penalties

- (1) If a person becomes liable to a penalty under any of Regulations 10 to 12 the Comptroller may impose the penalty.
- (2) If the Comptroller imposes a penalty, the Comptroller must notify the person.
- (3) A penalty under Regulation 10 or 11 may only be imposed within the period of 12 months beginning with the date on which the person became liable to the penalty.
- (4) A penalty under Regulation 12 may only be imposed –
 - (a) within the period of 12 months beginning with the date on which the inaccuracy first came to the attention of the Comptroller; and
 - (b) within the period of 6 years beginning with the date on which the person became liable to the penalty.

15 Right of appeal against penalty

- (1) A person upon whom a penalty is imposed may appeal against it on the ground that liability to a penalty under Regulations 10 to 12 does not arise.
- (2) A person upon whom a penalty is imposed may appeal against its amount.

16 Commission of Appeal and procedure on appeal against penalty

- (1) Notice of an appeal under Regulation 15 must be given to the Comptroller –
 - (a) in writing; and
 - (b) before the end of the period of 30 days beginning with the date on which notification to the person under Regulation 14 was given.
- (2) The notice under paragraph (1) must state the ground of appeal.
- (3) A Commission of Appeal shall be constituted for the purpose of hearing –
 - (a) an appeal under Regulation 15; or
 - (b) an application under Regulation 17(2),

as it would be constituted from the Commissioners of Appeal appointed under Article 10(1) of the 1961 Law for the purpose of hearing appeals under the 1961 Law.

- (4) The Comptroller shall notify the Commission of an appeal under Regulation 15.
- (5) On an appeal under Regulation 15(1) that is notified to the Commission by the Comptroller, the Commission may confirm or cancel the penalty.
- (6) On an appeal under Regulation 15(2) that is notified to the Commission by the Comptroller, the Commission may –
 - (a) confirm the penalty; or
 - (b) substitute another penalty that the Comptroller has power to impose under these Regulations.
- (7) Subject to this Regulation and Regulation 18, the provisions of Part 6 of the 1961 Law shall have effect in relation to appeals under Regulation 15 as they have effect in relation to an appeal against an assessment to income tax.

17 Increased daily default penalty

- (1) This Regulation applies if –
 - (a) a penalty under Regulation 11 is imposed under Regulation 14;
 - (b) the failure in respect of which that penalty is imposed continues for more than 30 days beginning with the date on which notification of that penalty is given; and
 - (c) the person has been told that an application may be made under this Regulation for an increased daily penalty to be imposed.
- (2) If this Regulation applies, the Comptroller may make an application to the Commission for an increased daily penalty to be imposed on the person.
- (3) If the Commission decides that an increased daily penalty should be imposed then for each applicable day on which the failure continues –
 - (a) the person is not liable to a penalty under Regulation 11 in respect of the failure; and
 - (b) the person is liable instead to a penalty under this Regulation of an amount determined by the Commission.
- (4) The Commission must not determine an amount exceeding £1,000 for each applicable day.
- (5) If a person becomes liable to a penalty under this Regulation, the Comptroller must notify the person.
- (6) The notification must specify the day from which the increased penalty is to apply.
- (7) That day and any subsequent day is an “applicable day” for the purposes of this Regulation.

18 Enforcement of penalties

- (1) A penalty under these Regulations must be paid before the end of the period of 30 days beginning with the date mentioned in paragraph (2).

- (2) That date is the later of –
 - (a) the date on which the penalty is imposed under Regulation 14 or notification under Regulation 17(5) is given in respect of the penalty; or
 - (b) if notice of appeal under Regulation 16 is given, the date on which the appeal is finally determined or withdrawn.
- (3) A penalty under these Regulations may be enforced as if it were income tax charged in an assessment and due and payable.

18A Requirements and penalties for trusts and partnerships⁹

- (1) If a requirement or penalty under these Regulations applies to a trust or partnership, the requirement or penalty applies to –
 - (a) in the case of a trust, each trustee, jointly and severally;
 - (b) in the case of a partnership, the partner identified as the responsible partner under Article 20E of the [Income Tax \(Jersey\) Law 1961](#).
- (2) These Regulations do not prevent a penalty imposed on a trust or partnership from being recovered from the assets of the trust or partnership.

19 Anti-avoidance¹⁰

- (1) This Regulation applies if a person enters into an arrangement and the main purpose, or one of the main purposes, of the person entering into the arrangement is to avoid any requirement of these Regulations.
- (2) If this Regulation applies –
 - (a) for the purposes of these Regulations the arrangement is taken not to have been entered into; and
 - (b) these Regulations have effect as if the arrangement had not been entered into.

20 Power to enter business premises and examine business documents

- (1) An authorized person may examine and take copies of any business document that is located on business premises.
- (2) The power under paragraph (1) may be exercised only for the purpose of investigating any issue relating to compliance with these Regulations.
- (3) An authorized person may at any reasonable hour enter business premises for the purpose of exercising the power under paragraph (1).
- (4) An authorized person may by notice require any person to produce any specified business document at the business premises where the business document is located for the purpose of enabling the authorized person to exercise the power under paragraph (1) in relation to that document.
- (5) An authorized person shall not exercise the powers under this Regulation in respect of any document which a person would, in an action in Court, be entitled to refuse to disclose or produce on the grounds of legal professional privilege.

21 Obstructing an authorized person

- (1) A person shall be guilty of an offence if, without reasonable excuse, the person –
 - (a) obstructs an authorized person in the exercise of the authorized person's powers under Regulation 20; or
 - (b) fails to provide such reasonable assistance as an authorized person may require when the authorized person is exercising his or her powers under Regulation 20.
- (2) A person who intentionally alters, suppresses or destroys any business document that has been specified in a notice under Regulation 20(4) shall be guilty of an offence.
- (3) A person who is guilty of an offence under paragraph (1) shall be liable to imprisonment for a term of 6 months and to a fine.
- (4) A person who is guilty of an offence under paragraph (2) shall be liable to imprisonment for a term of 2 years and to a fine.

22 Citation

These Regulations may be cited as the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015.

SCHEDULE 1

(Regulation 1(4))

WORDS AND EXPRESSIONS DEFINED IN THE CRS

| Word or Expression | Reference in CRS |
|-------------------------------------|-------------------------|
| entity | Section VIII(E)(3) |
| excluded accounts | Section VIII(C)(17) |
| financial account | Section VIII(C)(1) |
| financial institution | Section VIII(A)(3) |
| high value account | Section VIII(C)(15) |
| [jurisdiction A] reportable account | Section 1(1)(h) |
| [jurisdiction B] reportable account | Section 1(1)(i) |
| lower value account | Section VIII(C)14 |
| new account | Section VIII(C)(10) |
| participating jurisdiction | Section VIII(D)(5) |
| pre-existing account | Section VIII(C)(9) |
| pre-existing entity account | Section VIII(C)(13) |
| reportable account | Section VIII(D)(1) |
| reporting financial institution | Section VIII(A)(1) |

SCHEDULE 2¹¹

(Regulation 2(1)(a) and (2)(a))

PARTICIPATING JURISDICTIONS

| |
|------------------------|
| Argentina |
| Belgium |
| Bermuda |
| British Virgin Islands |
| Bulgaria |
| Cayman Islands |
| Colombia |
| Croatia |
| Cyprus |
| Czech Republic |
| Denmark |
| Estonia |
| Faroe Islands |
| Finland |
| France |
| Germany |
| Gibraltar |
| Greece |
| Greenland |
| Guernsey |
| Hungary |
| India |
| Ireland |
| Isle of Man |
| Italy |
| Korea |
| Latvia |
| Liechtenstein |
| Lithuania |
| Luxembourg |
| Malta |
| Mexico |
| Netherlands |

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|------------------------|
| Norway |
| Poland |
| Portugal |
| Romania |
| San Marino |
| Seychelles |
| Slovak Republic |
| Slovenia |
| South Africa |
| Spain |
| Sweden |
| Turks & Caicos Islands |
| United Kingdom |

SCHEDULE 3¹²

(Regulation 2(1)(b) and (2)(b))

PARTICIPATING JURISDICTIONS

| |
|------------------------------|
| Andorra |
| Antigua and Barbuda |
| Aruba |
| Australia |
| Austria |
| The Bahamas |
| Bahrain |
| Barbados |
| Belize |
| Brazil |
| Brunei Darussalam |
| Canada |
| Chile |
| China (People's Republic of) |
| Cook Islands |
| Costa Rica |
| Curaçao |
| Dominica |
| Ghana |
| Grenada |
| Hong Kong China |
| Iceland |
| Indonesia |
| Israel |
| Japan |
| Kuwait |
| Lebanon |
| Macau China |
| Malaysia |
| Marshall Islands |
| Mauritius |
| Monaco |
| Nauru |

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|----------------------------------|
| New Zealand |
| Pakistan |
| Panama |
| Qatar |
| Russian Federation |
| Saint Kitts and Nevis |
| Saint Lucia |
| Saint Vincent and the Grenadines |
| Samoa |
| Saudi Arabia |
| Singapore |
| Sint Maarten |
| Switzerland |
| Turkey |
| United Arab Emirates |
| Uruguay |
| Vanuatu |

SCHEDULE 4¹³

(Regulation 2(1)(c) and (2)(c))

PARTICIPATING JURISDICTIONS

| Participating Jurisdiction | Relevant Date | Relevant Year |
|-----------------------------------|----------------------|----------------------|
| Albania | 31 December 2018 | 2019 |
| Azerbaijan | 31 December 2017 | 2018 |
| Ecuador | 31 December 2018 | 2019 |
| Jamaica | 31 December 2022 | 2023 |
| Kazakhstan | 31 December 2018 | 2019 |
| Kenya | 31 December 2022 | 2023 |
| Maldives | 31 December 2018 | 2019 |
| Moldova | 31 December 2023 | 2024 |
| New Caledonia | 31 December 2022 | 2023 |
| Nigeria | 31 December 2017 | 2018 |
| Oman | 31 December 2018 | 2019 |
| Peru | 31 December 2018 | 2019 |
| Thailand | 31 December 2022 | 2023 |
| Ukraine | 31 December 2023 | 2024 |

ENDNOTES

Table of Legislation History

| Legislation | Year and No | Commencement | *Project No (where applicable) |
|--|----------------------------------|------------------|--------------------------------|
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015 | R&O.148/2015 | 1 January 2016 | P.118/2015 |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment of Regulations) (Jersey) Order 2016 | R&O.15/2016 | 11 February 2016 | |
| Taxation (Implementation) (International Tax Compliance) (United Kingdom) (Amendment) (Jersey) Regulations 2016 | R&O.24/2016 | 1 March 2016 | P.161/2015 |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015 (Amendment) (Jersey) Order 2016 | R&O.138/2016 | 1 January 2017 | |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment of Regulations No.2) (Jersey) Order 2017 | R&O.75/2017 | 13 July 2017 | |

| Legislation | Year and No | Commencement | *Project No (where applicable) |
|---|----------------------------------|--|--------------------------------|
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment) (Jersey) Regulations 2017 | R&O.104/2017 | 17 October 2017 | P.69/2017 |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment – Participating Jurisdictions) (Jersey) Order 2019 | R&O.34/2019 | 8 May 2019 | |
| Revenue Administration (Jersey) Law 2019 | L.13/2019 | 1 January 2020 (R&O.136/2019) | P.122/2018 |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Amendment of Regulations No. 3 – Participating Jurisdictions) (Jersey) Order 2020 | R&O.55/2020 | 1 May 2020 | |
| States of Jersey (Minister for Children and Education, Minister for Housing and Communities and Minister for External Relations and Financial Services) (Jersey) Order 2021 | R&O.29/2021 | 2 March 2021 | |
| States of Jersey (Transfer of Financial Services Functions – External Relations to Chief Minister) Order 2023 | R&O.28/2023 | 12 April 2023 | |

| Legislation | Year and No | Commencement | *Project No (where applicable) |
|--|---------------------------------|---|--------------------------------|
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) Regulations (Jersey) Amendment Order 2024 | R&O.31/2024 | 11 June 2024 – Articles 1, 2 and 6 1 July 2024 – Articles 3, 4 and 5 | |
| Taxation (Common Reporting Standard and United States of America) (Jersey) Amendment Regulations 2024 | R&O.40/2024 | 24 July 2024 | P.39/2024 |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) Regulations (Jersey) Amendment Order 2025 | R&O.3/2025 | 31 January 2025 | |
| Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Amendment Regulations 2025 | R&O.97/2025 | 1 January 2026 | P.100/2025 |

*Projects available at [statesassembly.gov.je](#)

Table of Endnote References

¹ Regulation 1(1) amended by L.13/2019, R&O.29/2021, R&O.28/2023, R&O.40/2024, R&O.97/2025

² Regulation 1(5) substituted by R&O.104/2017

³ Regulation 1(5A) inserted by R&O.97/2025

⁴ Regulation 2(1A) inserted by R&O.97/2025

⁵ Regulation 5(1) amended by R&O.104/2017

⁶ Regulation 7A inserted by R&O.24/2016

⁷ Regulation 8A inserted by R&O.97/2025

⁸ Regulation 12A inserted by R&O.104/2017

⁹ Regulation 18A inserted by R&O.40/2024

¹⁰ Regulation 19 substituted by R&O.40/2024

¹¹ Schedule 2 substituted by R&O.75/2017, amended by R&O.31/2024

¹² Schedule 3 substituted by R&O.75/2017, amended by R&O.34/2019, R&O.31/2024

¹³ *Schedule 4*

amended by R&O.15/2016, R&O.138/2016, substituted by R&O.34/2019, R&O.55/2020, amended by R&O.31/2024, R&O.3/2025