

Jersey Dispute Resolution Profile

(Last updated: 24 June 2019)

General Information

- **Jersey's tax treaties are available at:**

Full DTAs: <https://www.gov.je/taxesmoney/internationaltaxagreements/doubletaxation/Pages/index.aspx>

Partial DTAs: <https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxation/Pages/PartialDoubleTaxation.aspx>

- **MAP requests should be made to:**

Richard Summersgill, Comptroller of Taxes

Revenue Jersey

19-21 Broad Street

PO Box 56

St Helier

Jersey

JE2 3RR

Telephone: + 44 (0) 1534 440305 / r.summersgill@gov.je

Paul Eastwood, Deputy Comptroller of Taxes

Revenue Jersey

19-21 Broad Street

PO Box 56

St Helier

Jersey

JE2 3RR

Telephone: + 44 (0) 1534 440578 / p.eastwood@gov.je

Niamh Moylan, Director – International Tax
Revenue Jersey
19-21 Broad Street
PO Box 56
St Helier
Jersey
JE2 3RR
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All correspondence from other jurisdictions' tax authorities should be sent to the Director – International Tax in the first instance.

- **APA request should be made to:**

Jersey has no programme for giving rulings on transactions between Jersey and another tax jurisdiction.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	-	-
2.	Are bilateral APA programmes implemented? If yes:	No	See General Information above; Jersey has no bilateral APA programme.	-
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	N/A	-	-
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	N/A	-	-
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's 	N/A	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	request for bilateral APA assistance, publicly available?			
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	N/A	-	-
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	N/A	-	-
3.	Is training provided to your officials involved in the auditing/examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	Training has been given to all officers involved with assessing tax on the impact of cross-border issues on domestic taxpayers. To date, this has tended to be given through on-the-job training. Revenue Jersey is currently redesigning its training programmes, and it is expected that this will include more structured training on cross-border matters.	-
4.	Is other information available on preventing tax treaty-related disputes?	No		-

Dispute Resolution Country Profile

Jersey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	All of Jersey’s full DTAs provide for MAP in transfer pricing cases. The position in relation to Jersey’s partial DTAs varies by agreement.	Links to all of Jersey’s tax treaties are included in the General Information section above.
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	Links to all of Jersey’s tax treaties are included in the General Information section above.
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	See Jersey MAP Guidance.	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	See Jersey Map Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx

Jersey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	See Jersey Map Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	No	See Jersey Map Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request	Yes	See Jersey MAP Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx

Jersey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	for MAP assistance, publicly available?			
14.	Are there specific timeline for the filing of a MAP request?	Yes	Timelines would be in accordance with the relevant treaty.	Links to all of Jersey’s tax treaties are included in the General Information section above.
15.	Are guidance on multilateral MAPs publicly available?	No	No, as Jersey has no treaties, at present, which permit multilateral MAPs.	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	A taxpayer may request the suspension of tax collection procedures, subject to the agreement of the Comptroller of Taxes which would not be unreasonably withheld.	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	See Jersey Map Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	See Jersey Map Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	As Jersey has only had very limited numbers of MAP cases to date, it is not considered appropriate, in the interests of taxpayer confidentiality, to publish statistics. This policy will be reconsidered at such time as Jersey receives sufficient volume of MAP requests to ensure confidentiality can be protected. Jersey submits its statistics for all MAP cases to the OECD.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	Any penalties or interest charged may be waived depending on the facts of the case.	-
22.	Are the roles and responsibility of the MAP office publicly available; for example, is the mission statement of the MAP office	Yes	The roles and responsibility of the MAP office is set out in Jersey's MAP Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx

Jersey Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	available in the <i>annual</i> report of the organisation?			
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	Arbitration is provided for in nine of Jersey’s full DTAs.	-
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No	-	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes	Jersey’s model double tax agreement includes a provision for arbitration.	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	See Jersey MAP Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow 	Yes	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?			
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	-
26.	Do all your jurisdiction’s tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction’s tax treaties)?	See detailed explanation	<p>All of Jersey’s full Double Tax Agreements include an article on corresponding adjustments. Of these all but two (Qatar and Seychelles) include the model wording of paragraph 2 of Article 9.</p> <p>The position in relation to Jersey’s 29 partial DTAs varies by agreement.</p>	Links to all of Jersey’s tax treaties are included in the General Information section above.

Jersey Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
27.	Is there any other information available on resolution of MAP cases?	Yes	See Jersey MAP Guidance	https://www.gov.je/TaxesMoney/InternationalTaxAgreements/DoubleTaxationProcedure/Pages/TreatyDisputes.aspx

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-

Jersey Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	No	Jersey is only able to ignore domestic time limits if this is permitted by the relevant double tax agreement.	Links to all of Jersey’s tax treaties are included in the General Information section above.
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-