

Jersey claims this is tax information exchange

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The following answer to a written question has been published by the States of Jersey today:

WRITTEN QUESTION TO THE CHIEF MINISTER

BY THE DEPUTY OF ST. MARY

ANSWER TO BE TABLED ON TUESDAY 18th JANUARY 2011

Question

Can the Chief Minister inform members how many Tax Information Exchange Agreements were in force at the beginning of 2005, 2006, 2007, 2008, 2009 and 2010?

Can he further tell members, for each of those years, how many requests for information have been received, from how many countries they were received, and in how many cases was the information requested found and sent to the requesting authorities, and how many staff (FTE's) were employed in this work?

Answer

The number of Tax Information Exchange Agreements in force at the beginning of each of the following years on a cumulative basis is —

2005 — nil

2006 — nil

2007 — 1

2008 — 1

2009 — 2

2010 — 12

2011 — 15

In addition there was one Double Taxation Agreement with equivalent tax information exchange provisions in force at the beginning of 2011.

I am unable to provide members for each of the years the number of requests for information received and from how many countries they were received. Jersey has been requested by some of our treaty partners not to publish the number of requests received. Quoting figures for the earlier years would identify the number of requests received from the USA, which is one of the countries concerned. What I can say is that for the period from 1 January 2007 until the 31 December 2009 there were 12 requests and for the year 2010 there were 27 requests. Over the period as whole requests have been received from Australia, Denmark, Germany, Iceland, the Netherlands, Norway, Sweden and the USA.

Of the total of 39 requests received by the end of 2010, two were subsequently withdrawn by the requesting authority and three have given rise to issues relating to the distinction drawn in the agreements between criminal and other tax matters, and the definition of what is a criminal tax matter, which issues we are currently seeking to resolve in discussion with the countries concerned. Otherwise all requests have been responded to within the forty days set by the Jersey competent authority (the Comptroller of Income Tax). This is significantly faster than is required by the OECD Model Agreement.

All the requests to-date have been dealt with by the Comptroller of Taxes personally as a normal part of his duties, and there are no staff specifically employed in this work.

So now we know several things:

- a) Until 2010 Jersey did almost no information exchange - which confirms what we always suspected;
- b) The UK has not made a request for information exchange (which is extraordinary);
- c) The amount of information exchanged is so pitifully small the requesting countries do not want their tax payers to know that the system really does not work, and therefore has no compliance effect;
- d) As I've always said, this proves how hopelessly ineffective the Organisation for Economic Cooperation and Development tax information exchange agreements are, and how badly they failed the G20 when suggesting this programme in 2009;

e) As a result there is still no effective mechanism for information exchange in existence because the obstacles to making a request are so enormous it is almost impossible to make one. In effect a tax authority has to know all the information it is requesting before a request can be made.

The campaign for effective information exchange goes on.

My suggestion is here. And it would really work, at very low cost.