

Why Jersey is treated as being opaque by HMRC

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I [mentioned the other day that Jersey](#), unlike the Isle of Man and Guernsey, is a category 2 state with regard to offshore tax penalties to be applied by H M Revenue & Customs this year.

The criteria for allocating places to [categories are as follows](#). Jersey is paying the price of refusing to partake in automatic information exchange, a policy designed to assist tax evaders.