

Jersey and the Isle of Man - back before the European U...

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As I have noted (more than once) Jersey and the Isle of Man failed the requirements of the EU Code of Conduct on Business Taxation last year.

On [13 September their proposed revisions go before the Code of Conduct group](#) for review.

I gather both are appearing.

I also gather the Code Group has considerable doubts about representations being given: after all, the history of both places is that they have done all they can to abuse the requirements made of them with a veneer of compliance covering blatant attempts to get round the rules so they could continue to offer tax haven ring fencing. Given that the Code Group rightly notes that both Crown Dependencies are in parlous financial state I suspect few believe they won't try such abuse again.

It could be an interesting meeting. And there's no certainty either will walk away with an approval - because there are doubts, [as I've previously mentioned](#), that they will. The islands both failed on three counts last time. They look to be addressing two concerns but there is doubt about the third. They may pass, but my doubts definitely remain. But I could be wrong. It's possible.