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UK's Highest Court Backs Jersey in Human Rights Dispute Over Tax Law

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In a significant legal decision with wide-reaching implications for international tax cooperation, the Judicial Committee of the Privy Council has ruled that a key Jersey tax law complies with human rights standards. The judgment overturns a 2024 decision by Jersey's Court of Appeal, providing legal clarity on the island's obligations in cross-border tax matters.

At the centre of the case is the International Co-operation (Protection from Liability) (Jersey) Law 2018, which provides immunity to Jersey public authorities when they disclose tax-

related information to foreign jurisdictions so long as such disclosures are made in good faith. The legislation is designed to enable Jersey to meet its international obligations while safeguarding its officials from legal liability.

The law was challenged by Imperium Trustees (Jersey) Limited, a financial services firm that argued the disclosure of its tax information violated its right to a fair trial under Article 6(1) of the European Convention on Human Rights (ECHR). In 2024, Jersey's Court of Appeal ruled in favour of the claimant, finding that provisions within the law infringed Article 6(1), marking the first time a Jersey court had declared a local statute incompatible with the ECHR.

However, the Privy Council, the final court of appeal for Crown Dependencies such as Jersey unanimously reversed that decision. In its ruling, delivered on 25 June 2025, the Council held that Article 6(1) of the ECHR was not engaged, as the case concerned the administrative lawfulness of a tax information notice rather than a determination of civil rights or obligations.

"The proceedings relate to the lawfulness of a notice issued for the purpose of obtaining tax information. They do not involve the adjudication of a civil dispute or a criminal charge," the Council stated.

The ruling confirms that the Jersey law operates within the bounds of international human rights law, and that the procedural safeguards in place are sufficient in the context of tax enforcement and cooperation.

The Government of Jersey has welcomed the decision, highlighting the importance of the ruling for the effective operation of its international tax compliance regime. It noted that the decision ensures public authorities can continue to cooperate with overseas tax administrations with the assurance that good-faith actions will be protected from undue legal challenge.

This outcome reinforces Jersey's legal framework as both robust and consistent with its obligations under international tax transparency standards. It also sets a broader precedent for other jurisdictions navigating the complex intersection of data privacy, legal accountability, and international cooperation in tax matters.

The ruling serves to strengthen Jersey's global standing as a well-regulated, compliant jurisdiction committed to the rule of law and responsible governance.