

Budget in brief

The Budget sets out the income and expenditure proposals for the next 4 years. It also shows how taxpayers' money is spent on delivering services, infrastructure and facilities to Islanders. It builds on the Council of Ministers' Common Strategic Policy 2024-2026.

For more information on the government's priorities for 2025, visit [gov.je/GovernmentProgramme](https://www.gov.je/GovernmentProgramme).

2025 Highlights:

General Revenue Income:



£1.3bn

Increased single person
tax allowance in 2025:



£20,700

2025 balance in the
Strategic Reserve:



£1.2bn

Government spending on
delivering services to Islanders:



£1.2bn

Support for business and
charities through the transition
to a living wage:



£20m

Investment in Health:

£31m

* In addition to
inflation and pay



Investment in buildings,
infrastructure & IT:



£93m

Investment in New
Healthcare Facilities:



£710m

Purchase of the new
government HQ:



£91m

Budget measures for 2025

Personal income tax thresholds and child allowances

£700

Increase for individuals

£1,150

Increase for married and civil partners

£250

Increase for second earners



£150

Increase in child allowance

£200

Increase in additional allowance

£250

Increase in childcare tax relief

£700

Increase in higher childcare tax relief



Alcohol duty

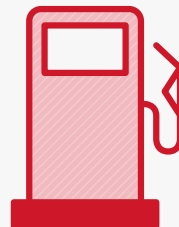


**No
Increase**



on a pint of beer
(frozen for 2025)

Fuel duty



**No
Increase**



per a litre of fuel
(frozen for 2025)

Tobacco duty



+83p



per 20 pack

Vehicle Emissions Duty



20%

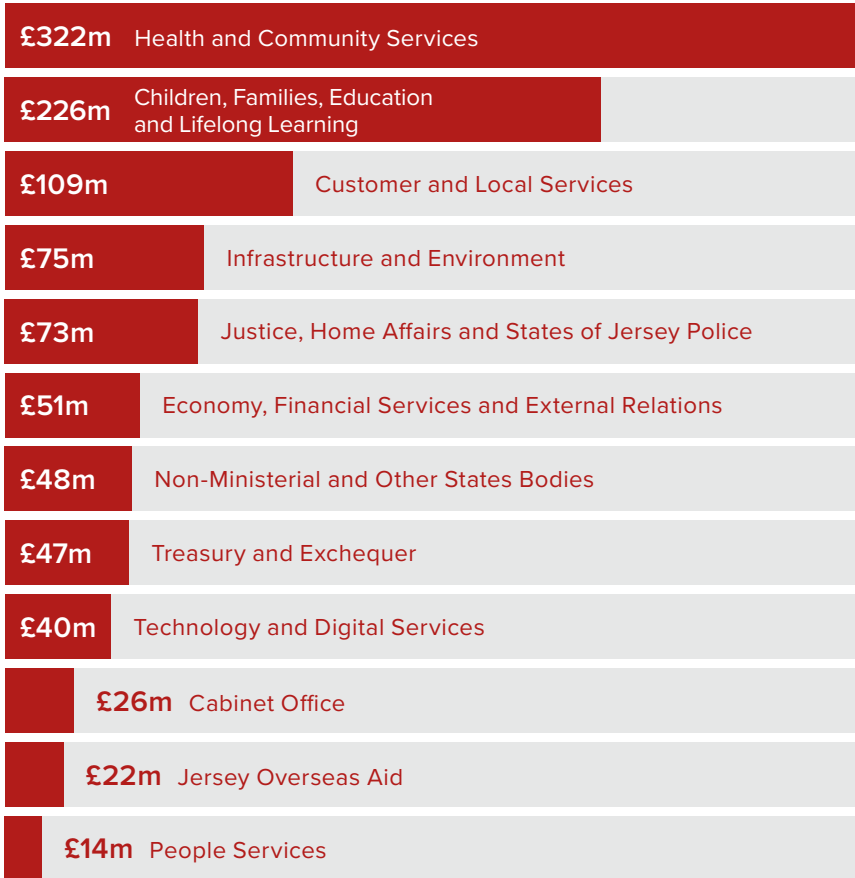


**increase for highest
CO2 emitting vehicles
to support the Climate
Emergency Fund**
(201g/km or more)

Government Finances 2025

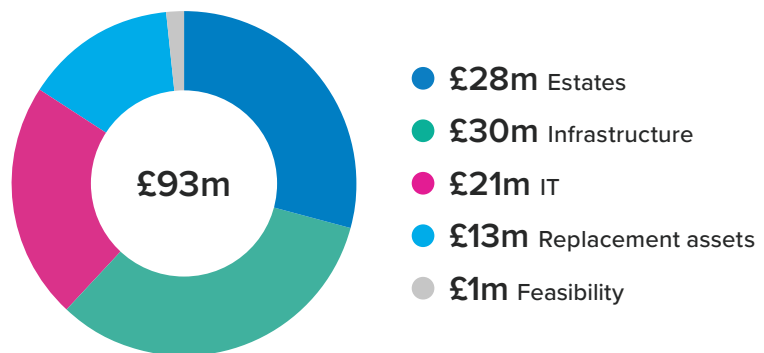
Departmental Spend

in 2025:



£93m Capital expenditure

in 2025 including:



£481m social benefits expenditure from Social Security Funds

in 2025 including:

