

Revenue Jersey

CORPORATE GOVERNANCE FRAMEWORK

July 2024

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NOTE - GENDER PRONOUNS

Throughout this document, please read “his” and “her” as being interchangeable based on the gender of the incumbents at the time.

Chapter 1: Revenue Jersey's Corporate Governance Framework

This document outlines the structures and working arrangements that form Revenue Jersey's corporate governance framework. It focuses on the role of the Comptrollers as the independent administrators of Jersey's tax laws but also, where appropriate, refers to the role of Revenue Jersey as a policy adviser to the Treasury and States Ministers, and the functions of delegated Competent Authority for the administration of Jersey's commitments under various international tax treaties and agreements.

The key elements underlying the Corporate Governance Framework are as follows:

- An organisational structure which contains clear roles, remits and responsibilities
- The annual Government Plan, together with the Treasury & Exchequer Departmental Plan, which ensures strategic planning is consistent and aligned across the whole of the administration.
- Government-wide policies and practices which ensure fairness and consistency – for taxpayers, all other customers and for revenue officers
- Transparency and accountability
- Taxpayer Confidentiality
- Stakeholder input to our strategy and service standards
- Autonomy and impartiality in its administration of the tax system
- A culture of honesty, discretion and integrity, upholding the Rule of Law for revenue matters

Comptroller's Responsibility & Shared Corporate Responsibility

All the governance of Revenue Jersey essentially is founded on the office of Comptroller of Revenue and the oath taken by the Comptroller; Deputy Comptroller; and Assistant Comptrollers upon taking office. [Revenue Administration \(Jersey\) Law 2019](#)

Any breach of this Oath of Office is an offence of contempt of court. Revenue Officers also take oaths of office. Any employees not eligible to take the Oath, are bound by the confidentiality provisions of the RAL ([Revenue Administration \(Jersey\) Law 2019](#)) and the Official Secrets Law. A person found guilty of the wrongful disclosure of tax information is liable to imprisonment for a term of 2 years and to a fine under the RAL.

Revenue Jersey is part of the Treasury & Exchequer Department: it is essentially "non-Ministerial" in character. The Treasurer is the Comptroller's line manager for general management purposes.

The Treasurer, ultimately, directs tax-policy development work on behalf of the Minister. However, the Ministers and the Treasurer have no power of direction over the exercise of the Comptroller's functions beyond that allowed in Article 2(4) of the RAL

The Comptroller is, essentially, the independent administrator of Jersey's tax system on behalf of the States Assembly. The Comptroller's interpretation of revenue laws assigned to his administration takes precedence in the general administration of taxation.

The Comptroller is scrutinised generally on the exercise of his functions by the Chief Internal Auditor and by the Comptroller & Auditor General.

Technical decisions and rulings are scrutinised, on appeal, by the Commissioners of Appeal for taxes and the higher judiciary when disputes arise.

More widely, even domestic tax administration is now subject to closer scrutiny to provide assurance about Jersey's ability to administer various international commitments. We are the subject of peer reviews of our laws and administration by the international community.

Article 2(4) of the RAL formalised a position whereby the Treasury Ministerial Team (who hold the "democratic proxy" for all Islanders) can act as a 'board' to:

- Receive reports from the Comptroller on the exercise of the statutory functions.
- To advise the Comptroller on strategy.
- To, along with the Treasurer of the States, provide general directions to the Comptroller concerning the exercise of those statutory functions.

However, such directions may not undermine the operational independence of the office of the Comptroller – which is critical to maintaining the integrity of the tax system. That is one of the key principles of the corporate governance framework.

Chapter 2: Revenue Jersey Culture & Values

This chapter sets out Revenue Jersey's values which are used to promote & embed our desired culture.

As an organisation we strive to embed its culture and values in our structures and management processes, aiming to deliver objectives that supports the Government's strategic aims.

Our Core Values

As part of the Government of Jersey, Revenue Jersey endorses the Government's core values for all public servants. These are the foundation for Revenue Jersey's Core Values. We ensure that all officers receive training in the culture and values of the organisation, and that this culture and these values are embedded throughout our processes and approach.

We are 'Respectful'

We care about people as individuals and show respect for their rights, views and feelings.

We are better 'Together'

We share knowledge and expertise, valuing the benefits of working together.

We are 'Always Improving'

We're continuously developing ourselves and our services to be the best they can be for Jersey.

We are 'Customer Focused'

We're passionate about making Jersey a better place to live and work for everyone.

'We deliver'

We're proud of Jersey as a place and are passionate about shaping and delivering great public service.

Revenue Jersey has two additional Values:

We are 'Impartial'

We're consistent, honest and transparent in the way we deal with all customers, acting even-handedly to ensure fairness.

We are 'Supportive'

We make it as easy as possible to do business in Jersey, helping to create a thriving economy.

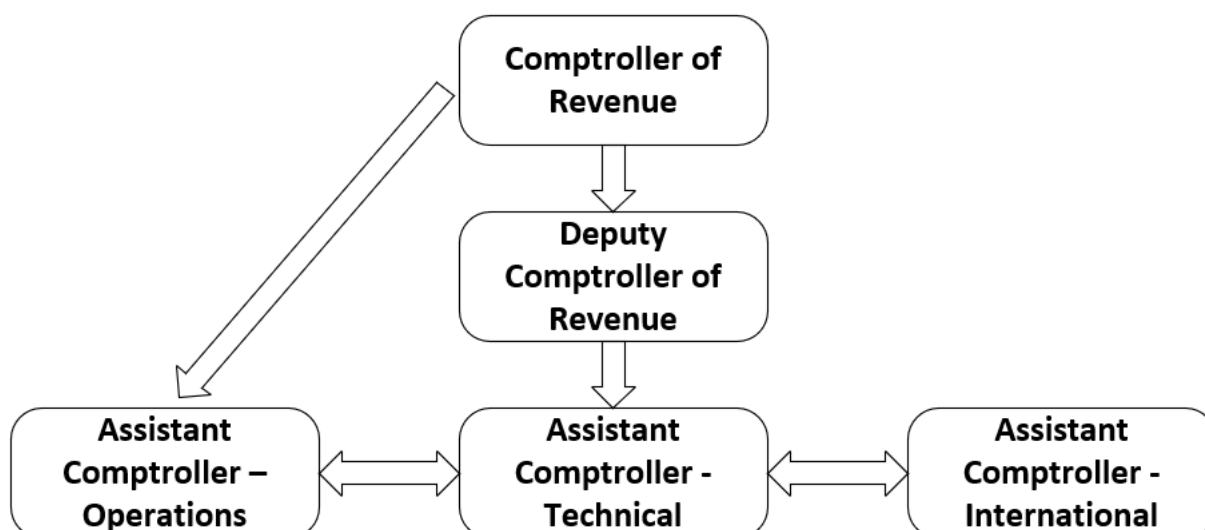
Chapter 3: Revenue Jersey Senior Roles and Responsibilities

Comptroller of Revenue

The Comptroller of Revenue, alongside the Deputy Comptroller and three Assistant Comptrollers administer Jersey's tax system and associated tax laws independently from Ministers and other Government officials.

Upholding the Rule of Law in tax matters, supporting good governance of the tax system and directing sufficient operational activities to maintain good levels of compliance with tax law.

In the absence of the Comptroller of Revenue or if the office of Comptroller of Revenue becomes vacant the responsibilities and legal powers fall to the Deputy Comptroller. Should both the Comptroller and the Deputy Comptroller be unable to conduct these functions for any reason, it then falls to the three Assistant Comptrollers to assume those responsibilities.



The five statutory office holders will:

- Support and maintain an effective and well-governed tax administration for Jersey, ensuring that appropriate levels of resourcing (capacity) and expertise (capability) exist and are sustainable. Making sure that the right strategies and policies are in place to achieve effective administration of the tax system
- Act collectively as the final decision makers within Revenue Jersey on complex tax rulings and disputes, defending the position of the administration before the Commissioners of Appeal and instructing the Law Officers to defend matters before the Royal Court and the appellate courts
- Provide policy advice to the Treasurer of the States and to Ministers on tax and other revenue streams

- Support the Treasurer of the States and the Chief Executive in the corporate work of Jersey's civil and public services. Contributing to work on the annual Government Plan and Income Forecast along with the revenue & tax aspects of domestic policy and international tax matters
- Deliver compliance with international tax standards as an associate member of the Organisation for Economic Corporation and Development (OECD) inclusive framework

The Comptroller appoints all revenue officers who are mainly recruited through the usual civil service process, being firstly appointed as civil servants by the States Employment Board. Everyone who is an officer is permitted to carry out every function that the Comptroller can undertake unless it is particularly reserved only to the Comptroller. (Art 3(9) Revenue Administration (Jersey) Law 2019). However, in practice, the functions of Competent Authority under Jersey's tax agreements are delegated to a small group of senior officers.

Deputy Comptroller

The Deputy Comptroller (of Revenue) is a Statutory Office under Article 3 of the [Revenue Administration \(Jersey\) Law 2019](#)

In addition to the broader responsibility to assist the Comptroller in the administration of Jersey's tax system and tax laws, the Deputy Comptroller oversees tax policy & technical work. The Deputy Comptroller supervises the administration of Revenue Jersey's input to the annual Government Plan for the Treasurer of the States and the Minister for Treasury & Resources and provides advice relating to possible tax policy measures.

The Deputy Comptroller also directs the work of other tax-technical specialists within Revenue Jersey to maintain Jersey's tax laws, regulations, rules, guidance and internal training products to a good international standard.

The Deputy Comptroller also applies governance and rigour in coordinating and providing responses to Freedom of Information requests to ensure that Revenue Jersey meets its statutory obligations.

As a Competent Authority, the Deputy Comptroller also oversees the development and maintenance of Jersey's tax policies and treaty network to ensure they support the Government's broader economic policy and conform to international tax standards.

The effective administration of Jersey's tax system and its international tax treaties, which are subject to international peer review, fundamentally protects the international reputation of Jersey as a well-governed administration and supports an environment in which its international finance sector can flourish.

The Deputy Comptroller exercises the functions of the Comptroller of Revenue in the event of the Comptroller's absence from duty or in the event of a vacancy in the office of Comptroller.

Assistant Comptroller - Operations

The Assistant Comptroller of Revenue is a Statutory Office under Article 3 of the [Revenue Administration \(Jersey\) Law 2019](#)

In addition to the broader responsibility of assisting the Comptroller in the administration of Jersey's tax system and tax laws, the Assistant Comptroller - Operations directs all operational and service-delivery activities of Revenue Jersey relating to revenue matters. This includes managing customer service, the exchange of information and delivering and driving appropriate risk-and intelligence- based programmes of compliance interventions to achieve appropriate levels of tax compliance across the "four pillars of tax compliance":

- Registration
- Filing
- Filing accuracy
- Payment.

As Head of Operations, the Assistant Comptroller:

- Develops and maintains sufficient organisational capacity and capability to deliver Revenue Jersey's domestic revenue customer-facing operations
- Builds adequate capabilities to support risk and intelligence-led compliance programmes
- Develops and implements effective revenue-operational strategies for optimising Government revenues from taxation and other impositions
- Develops further and delivers the 'Building Revenue Jersey transformation programme' including Lean activities, integration of new revenue streams into operations including social security contributions and the successful implementation of future phases of Jersey's Revenue Management System
- Develops and maintains appropriate metrics to support the good governance and management of Revenue Jersey and to enable the Comptroller to monitor and report performance of domestic revenue customer-facing operations effectively
- Acts as "Business Systems Owner" for Revenue Jersey's Revenue Management System, managing key relationships and stakeholders, to provide an effective and efficient revenue system for the people of Jersey
- To administer the various systems which deliver their operational commitments, regarding the exchange of information

Assistant Comptroller (International Policy)

The Assistant Comptroller of Revenue is a Statutory Office under Article 3 of the [Revenue Administration \(Jersey\) Law 2019](#)

In addition to the broader responsibility of assisting the Comptroller of Revenue in the administration of Jersey's tax system and tax laws, the Assistant Comptroller – International contributes to the advice given to the Comptroller of Revenue on those administrative decisions and rulings which are reserved in law only to the office of Comptroller rather than to general tax officers.

The Assistant Comptroller - International has a number of responsibilities in the area of international tax and compliance including:

- To ensure that Jersey meets international standards in tax by developing policy proposals, in consultation with stakeholders and the public, and by implementing these standards into appropriate law and practices
- To ensure that Jersey complies with its international tax agreements, by leading teams committed to ensuring compliance with standards on different forms of exchange of information
- To represent Jersey at international forums, in order to assist with the development of international standards in tax matters
- To lead negotiations of new tax agreements with other jurisdictions, supported by colleagues in the External Relations team
- As delegated Competent Authority, to act to enforce the powers set out in Regulations made under the Taxation (Implementation) (Jersey) Law 2008 and Jersey's network of tax agreements to require production of information, make decisions on whether to exchange information with other jurisdictions, and liaise with other tax authorities to resolve questions of interpretation regarding tax agreements or cases where taxpayers consider their rights under agreements are not respected

Assistant Comptroller (Technical)

The Assistant Comptroller of Revenue is a Statutory Office under Article 3 of the [Revenue Administration \(Jersey\) Law 2019](#) In addition to the broader responsibility of assisting the Comptroller of Revenue in the administration of Jersey's tax system and tax laws, the Assistant Comptroller - Technical takes the lead in advising the Comptroller on those administrative decisions and rulings which are reserved in law only to the office of Comptroller rather than to general tax officers.

They will provide analysis and advice on how the Comptroller of Revenue should decide, determine and rule on complicated matters related to a tax or revenue charge, and support the defense of those before the Commissioners of Appeal and the higher Courts.

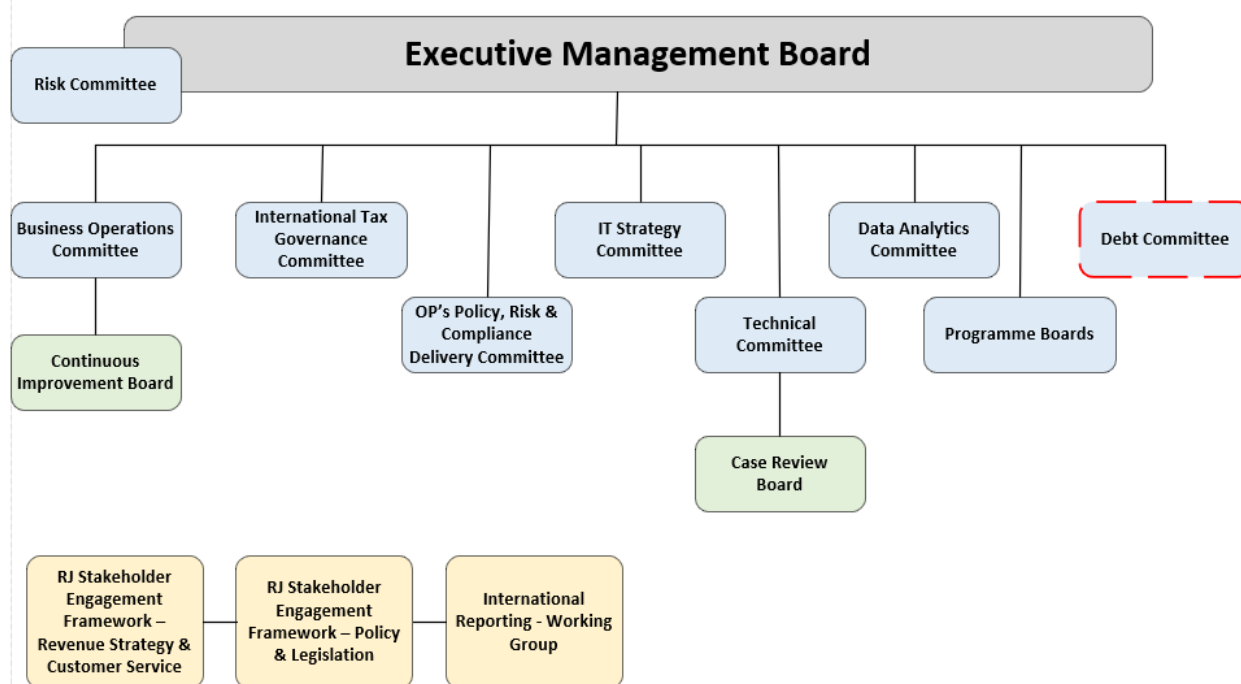
The Assistant Comptroller - Technical directs the work of Revenue Jersey's tax and

revenue technical specialists, supervising Revenue Jersey training and ensuring the adequate provision of internal guidance and training. Alongside the provision of guidance and information provided to members of the public to ensure that revenue is correctly collected.

Collaborating with the Deputy Comptroller, the Assistant Comptroller -Technical directs the Revenue Jersey tax technical service to maintain Jersey's tax laws, regulations, rules, and guidance.

Chapter 4: Executive Management

This chapter sets out the management structures and arrangements in place that underpin the activities of Revenue Jersey.



Revenue Jersey EXECUTIVE MANAGEMENT BOARD – is chaired by the Comptroller of Revenue.

As the administrations governing Board, the Executive Management Board has reserved specific decision-making powers to itself and delegated others to its various sub-committees as set out in the 'Schedule of Delegation' document.

Overview of Purpose:

- Sets the Revenue Jersey Strategy & determines strategic priorities
- Sets the Revenue Jersey corporate priorities
- Sets key business drivers and actions including:
 - Compliance priorities including agreeing the annual Compliance Plan
 - Customer service standards & accompanying KPI's
 - Workforce policies
 - I.T strategy
- Reviews overall business performance
- Monitors all Corporate Governance matters – including the Corporate Risk Register
- Monitors and controls Revenue Jersey's budget & expenditure
- Oversees Revenue Jersey's relationships with key stakeholders and manages key interdepartmental relationships

- Receives regular reports & recommendations from its sub-committees covering areas including but not limited to Operations, IT Strategy, Technical, Tax Policy, International, Data Analytics, Risk & Transformation.

Business Operations Committee – chaired by Assistant Comptroller - Operations.

Overview of Purpose:

In relation to revenue matters:

- Day to day operations, including structure changes & the re-allocation of available resources
- The requirement for Overtime
- Training & Development opportunities
- Staff Appraisals & Quality Assurance
- Customer Facing Services & Customer Feedback Strategy
- The delivery of Compliance activities
- Continuous Improvement activities

I.T. Strategy Committee –chaired by the Comptroller of Revenue.

Overview of Purpose:

- Priority setting and approval for IT system changes
- Deployment of resources
- Propose overall IT strategy that supports the business
- The management of IT implications from imminent business and transformation activities
- To discharge RJ's 'system ownership' functions and responsibilities as Systems Owner for RMS and other systems
- Assures the IT systems used for international exchanges of information under treaties & agreements
- Major changes to agreed IT strategy
- Proposed IT system changes
- Budget matters relating to IT systems
- Contract matters relating to IT systems
- Consider cybersecurity risks, controls and issues

TECHNICAL COMMITTEE – chaired by the Assistant Comptroller - International.

Overview of Purpose:

- Staff guidance regarding the implementation of tax law & procedures
- Embedding policy initiatives & new tax measures into operational delivery mechanisms
- Proposed Statements of Practice
- Proposed Concessions
- Code of Practice changes & updates
- Resolution of contentious points of law by referral to Law Officers
- Changes to operational materials
- Agreement of new Concessions

There is a sub-committee, the 'Case Review Board', that deals with specific, often complex case reviews, including:

- Considering substantial contentious appeals which are proceeding to the Commissioners of Appeal
- Maintaining oversight of large tax assessments, including those cases where despite significant risks being identified, no tax is ultimately assessable
- Cases that meet the criteria set out in the Terms of Reference
- To make decisions on case settlement proposals

Cases that may create public or ministerial interest will be escalated to the wider Comptrollers for information purposes only. The Assistant Comptroller – International & the Assistant Comptroller – Technical will identify these cases

INTERNATIONAL TAX GOVERNANCE COMMITTEE – chaired by the Assistant Comptroller – Technical.

Overview of Purpose:

- Considers the operational delivery of exchanges of information under treaties and international agreements
- Oversees the implementation of compliance strategies to comply with international commitments
- Ensures new international commitments or changes to existing commitments are implemented effectively
- Makes proposals for technical amendments required to reporting systems
- Directs staffing in relation to international operations matters
- Proposes legislative changes to ensure the efficient and effective operation of Jersey's international tax agreements
- Maintains oversight of penalties
- Monitors and ensures compliance with international tax standards

DATA ANALYTICS COMMITTEE – chaired by Manager of Operations – Business Tax

Overview of Purpose:

- Ensures all areas of Operations and Policy are adequately supported by robust data and analysis from existing sources
- Identifies areas for the development of automatic data flows to advance the business or improve efficiency
- Identifies opportunities to improve the value data analytics can add to any area of Revenue Jersey business
- Helps support the collection of revenue debts through assistance given to the Treasury Debt Management team
- Supports the management of data quality by identifying weaknesses and potential issues
- Ensures delegated data owners exhibit best practice in stewardship and conformance with Data Protection Legislation
- Supplier performance reviews

REVENUE JERSEY OPERATIONS POLICY, RISK AND COMPLIANCE DELIVERY COMMITTEE – chaired by Comptroller of Revenue.

Overview of Purpose –

- To develop, propose & maintain appropriate operational strategies & policies for Revenue Jersey
- To update & advise Revenue Jersey Executive Management Board on:
 - RJ Governance Statement
 - Compliance Strategy
 - Investigation/ Prosecutions Policy & Codes of Practice
 - Compliance Yield figures
 - Audit cases & other compliance activity across the business
- To advise Revenue Jersey Executive Management Board on strategies & policies to support wider GOJ objectives such as countering of financial crime.
- To agree & oversee the annual Risk & Compliance Programmes

REVENUE JERSEY CONTINUOUS IMPROVEMENT BOARD - chaired by Senior Continuous Improvement Practitioner

Overview of Purpose –

- Priority setting regarding new improvement ideas
- Projects that should be started, paused or stopped, including timescales
- Decisions on how to manage potential blockers in relation to specific projects

- Management of the prioritisation tool
- Review & manage potential changes to improvements already underway

A report will be given to Executive Management Board every 6 months, providing an update.

REVENUE JERSEY RISK COMMITTEE - chaired by Comptroller of Revenue

Overview of Purpose –

- Risks, Mitigations, Controls & related actions for all areas of Revenue Jersey
- The processes in place to identify & manage emerging risks
- Having an overview of the key risks identified & how they feed into the wider Treasury & Exchequer Risk Register
- Revenue Jersey’s Risk tolerance in specific areas
- Planned activities as a result of internal & external audits (Risk based recommendations only)

Chapter 5: Governance

This chapter outlines how Revenue Jersey programmes and projects are managed and governed within Revenue Jersey and in accordance with Government of Jersey frameworks.

Revenue Jersey oversees an increasingly wide range of activities. Since its formation in January 2019, it has been working towards transforming public services through the introduction of online services for taxpayers, employers and businesses. As (the previously named) Jersey Taxes Office, it has long been responsible for the international exchange of data under international agreements, as well as the FATCA (Foreign Account Tax Compliance Act) and CRS (Common Reporting Standard) arrangements. Consequently, Revenue Jersey is undertaking a diverse range of projects that additionally require effective governance and management arrangements.

Corporate Portfolio Management Office (CPMO) has a set of standard documents entitled Template for Projects and similar documents for Programmes are expected. CPMO has also produced a set of requirements for projects to progress, for example, ‘Initiation to Delivery’ and ‘Delivery to Closure’.

Treasury Portfolio Management Office (PMO) oversees the portfolio of programmes and projects for which the Treasurer is the Accounting Officer. The role of this PMO is to give programme and project managers more direct support, holding them to account by ensuring all the requisite project artefacts have been created.

PMO receives monthly “Perform” reports from programme and project managers and

these are reviewed by the Treasury & Exchequer Senior Leadership Team. Part of that review is to consider, test and feedback to the Executive Leadership Team.

All the Revenue Jersey projects have 'terms of reference' and governing boards that conform to the CPMO guidelines. The Building Revenue Jersey Team programme board, and its 'terms of reference' also adhere to the CPMO standards.

All the programmes and project have links across all of Government and are helping to make OneGov a reality – taking input from across Government in areas such as Information Security and the Technology Design Authority.

Chapter 6: Strategic, Business Planning & Performance Review

This chapter sets out how Revenue Jersey operates and plans its activities at a strategic level.

Revenue Jersey feeds into the Government Plan which sets the strategy and ambition at a national level, and with which Revenue Jersey seeks to align wherever it is possible and efficient to do so. For example, Revenue Jersey is already increasing the online, self-service options available to customers as part of the island's modernisation and digital programmes.

Revenue Jersey is increasingly sharing more of its strategic planning with stakeholders as part of an annual planning process. The Comptroller reports quarterly in general terms to the Treasury Ministerial Team and the Treasurer on the administration of the functions assigned to him. Revenue Jersey also publishes data and information concerning some of its customer service outcomes.

Since 2020 Revenue Jersey has published an Annual Compliance Programme setting out how it intends to manage the risks to the Exchequer from non-compliance with the legislation and processes that underpin the arrangements for taxes, contributions and duties.

In 2022 Revenue Jersey launched its [Customer's Charter](#), which set out the rights and obligations that Islanders have, as well as what they can expect from Revenue Jersey in its administration of taxes, contributions, and other duties. Performance against the standards of the Charter is measured by specific service standards and customer feedback, all data that is published on the website.

Revenue Jersey sets out its work programme within the Treasury & Exchequer Annual Plan in the autumn of each year, sharing this with stakeholders towards the end of each year. That plan sets out service standards Islanders can expect, these do however vary throughout the year based on the cyclical pressures the current legislation creates. It also sets a prioritised plan for Revenue Jersey's operational performance in areas of personal and corporate taxes, as well as policy development and international business.

Chapter 7: Financial Management Arrangements

This chapter sets out how the budgets delegated to the Comptroller of Revenue are managed, and the control mechanisms that are in place to safeguard the usage of these budgets.

The Comptroller of Revenue is not an Accounting Officer, that responsibility rests with the Treasurer. Like all Government officers, the Comptroller of Revenue is expected to be guided by the Public Finance Manual and to carefully manage the budgets under his stewardship to deliver value for money.

To achieve that Revenue Jersey has a suite of financial management processes which conform to Public Finances Law and are operated in conjunction with the Finance Business Partner, who is based in the Treasury.

The three separate budgets within Revenue Jersey are managed at Comptroller, Deputy Comptroller and Assistant Comptroller level. The Finance Business Partner then provides financial information for the monthly Executive Management Board meeting.

If an external procurement is necessary, or head-hunters are required to assist in staff recruitment, the processes are overseen by Commercial Services and People Services respectively.

The Comptroller is subject to both internal and external audits of his financial management (as mentioned in Chapter 11). As Revenue Jersey does not manage any banking functions, financial audits are confined to expenditure decisions, processes and controls. All Government of Jersey officials must operate financial controls in accordance with the [Public Finances Manual \(gov.je\)](http://gov.je). In conducting the assigned functions, the Comptroller of Revenue will create a significant revenue stream from taxes and duties, to flow into the Treasury, carrying out compliance interventions to minimise losses of funding for the Government of Jersey that would otherwise be caused through non-compliance with the legislation. Naturally, the Comptroller of Revenue contributes significantly to the work of the Comptroller & Auditor General in the preparation of the States of Jersey Annual Report and Accounts.

Chapter 8: Revenue Risk and Compliance Activity

This chapter sets out the arrangements for the way that compliance activity is governed and controlled by Revenue Jersey. Outlining its approach to compliance in relation to tax laws and obligations.

The Comptroller of Revenue is responsible for the administration of revenue and has implemented the appropriate arrangements and training to manage receipts effectively. Revenue Jersey's activities to ensure compliance and to tackle error and fraud in the tax system are and will continue to be, led by a consideration of risks based on available data and intelligence.

The Comptroller of Revenue has published the following to be transparent about the Risk and Compliance programmes that Revenue Jersey undertakes:

- [Compliance Strategy](#) – based on a three-pronged approach to improving tax compliance using a “Promote; Prevent; and Respond” model.
- [Prosecution strategy](#)
- [Annual Compliance Programme](#) - From 2020, Revenue Jersey has published an annual Compliance Programme outlining some key activities that will be undertaken to assess levels of compliance with tax law. This includes, where appropriate, “campaigns” of activity focused on key areas of concern, risk or specific sectors of the economy
- [Code of Practice on Compliance Interventions](#) – This is a living document which continues to evolve. The Code of Practice outlines Revenue Jersey's approach to dealing with compliance interventions and explains the key safeguards for taxpayers, such as the ability to request closure of a compliance intervention should matters stall, a peer review of actions taken or not taken as well as explaining a taxpayer's recourse to the Appeal Commissioners. Time limits for the making of assessments are being restricted so taxpayers achieve a greater level of certainty at an earlier date.

The Business Operations Committee described in [chapter 4](#) ensures activity is driven by known and perceived risks, and the Annual Compliance Programme assures coverage across the entire taxpayer base seeking to create an environment where all sectors may potentially be subject to a compliance intervention. In short, to ensure there are no “no-go” areas or blind spots.

Supporting this, arrangements are in place to ensure consistency of treatment regarding decisions to mitigate any penalties.

Chapter 9: Customer Service

This chapter sets out Revenue Jersey's approach to customer service, the shared arrangements with Customer & Local Services directorate and the support provided to businesses and individuals through the management of Statements of Practice, Concessions and Rulings. It also describes the arrangements for handling customer complaints along with gathering and using customer feedback to enhance customer experiences.

Revenue Jersey's Approach to Customer Service

Taxes, contributions and duties can be complicated, and Revenue Jersey always aims to help people comply with their tax obligations by providing guidance and help. We apply Governments' 4 guiding principles known as ACE+ to customer experience design and delivery:

- **Make it Accessible** – Ensure services and information are accessible in the way our customers want them.
- **Make it Consistent** - Make customer experience and level of service consistent, regardless of the way our customers interact with us.
- **Make it Easy** - Make interacting with us as easy as possible, by removing obstacles to access our services and reducing the level of effort required for customers. .
- **Think Ahead** - We will develop proactive forward-thinking services, so they are connected and designed around the long-term needs of our customers

Revenue Jersey delivers services and support to customers using online enquiry form, phone, and face to face channels, to ensure we are accessible to our diverse customer base and range of queries. It also provides extensive information on gov.je website as well as access to a suite of online service and payment forms.

[Current service levels](#) are reported weekly on Revenue Jersey's website to help taxpayers choose how and when to approach the tax administration.

Revenue Jersey has a dedicated Customer Experience and Change and Engagement team which works closely with Customer and Local Services and the Communications Directorate. It develops, delivers and monitors tools, training, frameworks and customer data reporting to:

1. build organisational customer experience skills and maturity
2. embed customer centric thinking in T&E
3. agree and support an annual customer experience programme including:
 - a) Information, Communications and Initiatives – to give taxpayers easy access to simple and clear information about how to get their taxes, contributions and duties right
 - b) Nudge capabilities – to encourage people to get things right
 - c) Self-Service – starting with online filing but, over time, giving people the

capability to manage their personal data and tax affairs online

All customer feedback is analysed and shared with teams for discussion monthly. An insight and actions log used by all colleagues generates and prioritises improvements to services and experiences. Key customer experience performance metrics and improvement initiatives are reported on a monthly basis to the Executive Management board and the Senior Leadership Team for Treasury and Exchequer.

Revenue Jersey [Customers' Charter](#) was originally published in 2022 and will be reviewed annually from 2024 onwards.

Customer Complaints

The Government of Jersey is committed to providing good service to all its customers. In pursuit of that aim Revenue Jersey welcomes all types of feedback assist with:

- Identifying issues, resolve them and improve future service
- Recognising the hard work of government staff in serving the people of Jersey

Complaints and feedback are handled in accordance with the island policy and procedures that are outlined [here](#)

Tax Appeals and Disputes

In addition to the rights of appeal conferred in legislation, a taxpayer or tax agent may request the Comptroller of Revenue to arrange a “peer review” of a decision taken by Revenue Jersey or of the way a particular aspect or action has been handled. The Comptroller of Revenue will, in suitable cases, arrange for an officer unconnected with the issue to review the decision or actions. The different ways a customer can challenge the actions and decisions taken by Revenue Jersey are set out on the [Revenue Jersey website](#).

Rulings and Concessions Rulings

A ruling is, essentially, the Comptroller of Revenue’s interpretation of how tax law applies to a certain set of facts. A ruling can be relied upon, provided the taxpayer facts and circumstances do not change. They are only given when necessary and are intended to provide certainty for taxpayers, for example to foster business growth. Rulings with an international dimension will be exchanged under our international treaty commitments.

Revenue Jersey [Policy on tax rulings \(gov.je\)](#) is available on the website.

Generally, rulings will be in one of two forms.

- 1) A **specific tax ruling** – whereby a taxpayer presents a specific set of circumstances and requires certainty on the tax treatment (for example, if the law appears ambiguous or where intra-group pricing is the issue)
- 2) **General ruling** which may be seeking certainty for a whole group or class of taxpayers. On occasion a specific ruling request could lead to a general ruling.

General rulings are [published](#) whereas specific tax rulings are not, because of taxpayer confidentiality.

By their very nature rulings can vary from relatively straightforward to extremely complex. There is a 20-day target for a comprehensive response.

Where Revenue Jersey knows, due to the complexity level, the timeframe is too short, the requestor will be advised as early as possible.

Most rulings require input from more than one senior member of staff and that underpins good governance. Specific tax rulings are given for a set period, up to a maximum of four years. At that point, a further application must be made, or the ruling lapses.

Where appropriate, a ruling made is shared with the Assistant Comptroller - International for consideration of whether the ruling is in scope for exchange with other jurisdictions under the OECD’s Base Erosion and Profit Shifting Action Plan - Action 5.

Concessions

From time to time, it becomes apparent the law does not deal (adequately) with a specific set of facts. Occasionally applying the letter of the law would create an outcome which was not intended and in a few (usually emerging) specific areas, the law provides for no direction at all. In such cases the Comptroller of Revenue can give “a concession”. In order to achieve transparency existing [concessions are published on the website](#).

All concessions are kept under constant review with the aim of legislating those of continuing application and updating or archiving others as appropriate. Revenue Jersey engages constructively with tax professionals each time these concessions are subject to in-depth review.

It is the policy of Revenue Jersey to ensure that all other avenues are explored before a new concession is agreed.

Chapter 10: Stakeholder Relationships

This chapter sets out how we maintain and manage relationships with stakeholders both internally & externally.

Relationship with the Minister for Treasury & Exchequer, and the Treasury & Exchequer Department

[Chapter 1](#) outlined the autonomy of the Comptroller of Revenue in carrying out the operational responsibility for administering the taxes, contributions and duties that are assigned to him. It also described the arrangements for the provision of policy advice to the Treasurer of the States and to Ministers. That chapter also explained that the Treasury Ministerial Team, and the Treasury & Exchequer Senior Leadership Team provide a general challenge function. The Comptroller of Revenue makes a quarterly report on operational delivery and outcomes to both the Minister and the Treasury & Exchequer Senior Leadership Team which strictly maintains taxpayer confidentiality.

Relationships with other Departments and Agencies

In addition to close engagement with the Department of the Treasury & Resources, Revenue Jersey works closely with other Government departments, external agencies and other public bodies. This is especially true where Revenue Jersey is carrying out work on behalf of other bodies, including but not limited to:

- The Collection of Social Security Contributions
- The Collection of manpower data on behalf of the team in Customer & Local Services that oversees the Control of Housing & Work Law
- Input to Customs policy
- Programmes and projects that impact island-wide IT architecture initiatives
- Delivering a joined-up customer service under the One Gov initiative
- International exchanges of information

Many of the internal policies, arrangements and procedures that Revenue Jersey is expected to follow have their origins in other departments – covering areas such as Human Resources via People Services, procurement via Commercial Services and IT infrastructure via Modernisation & Digital. Additionally, in areas such as the customer feedback process, data management, internal audit and communications, Revenue Jersey takes its processes from other departments.

Regular contact is maintained between Revenue Jersey and these areas to ensure delivery is consistent across departments and that governance is transparent and effective.

In its compliance work Revenue Jersey seeks the support of the Attorney General to take cases through the Courts for prosecution, so close liaison with the Law Officers Department is vital. Close contact is also maintained with both Jersey Customs and the Police.

Relationships with tax practitioners, business representatives and the third sector

Full public consultations are conducted when major changes to the tax system are proposed, for example, the introduction of Independent Taxation but they are not appropriate for minor and complex technical tax matters.

Revenue Jersey engages constructively with tax practitioners and individual taxpayer business representative bodies such as:

- Jersey Society of Chartered and Accountants
- Chartered Institute of Taxation
- Citizens' Advice Bureaus
- The Chamber of Commerce
- Other sector-specific representative bodies.

Stakeholder Engagement Framework

Regular and open dialogue with key stakeholders is vital. Revenue Jersey has established an Engagement Framework in which three formal groups have been established, meeting quarterly. Separate groups focus on issues relating to:

- Operational strategy and Customer-service issues
- Developing tax-policy and new legislation (essentially consulting on behalf of the Treasury Minister)
- International reporting (CRS, FATCA etc. - a group jointly run with Jersey Finance Limited)

Additionally, Revenue Jersey has established a group to oversee this mechanism and to consider some of the wider issues around its operational strategies and general approach to fulfilling the functions assigned to the Comptroller of Revenue under the various tax (and other) statutes.

On behalf of the Treasury Minister, the Comptroller of Revenue each year invites "Budget Representations" from all the major representative bodies, to inform the Minister's thinking about the annual Budget and draft Finance Law.

Chapter 11: Audit and Assurance Arrangements

This chapter sets out the various ways in which Revenue Jersey seeks to assure itself and others of the adequacy, effectiveness and efficiency of its internal controls.

Quality control and quality assurance checks are conducted by managers at all levels throughout Revenue Jersey as part of its culture of continuous improvement. Where human errors are detected which have adversely affected a taxpayer, these will be addressed, the process reviewed and additional training given if deemed necessary.

Internal Audits are conducted by the Chief Internal Auditor. The conduct of work by Internal Audit is governed by the Public Sector Internal Audit Standards, which provide a benchmark against which the quality of Internal Audit in the UK public sector is assessed. The structure, authority and responsibilities of the Internal Audit function are specified in the [Internal Audit Charter](#).

The areas of focus vary from time to time. Usually, Internal Audit decides what matters it will review. But increasingly often the Comptroller of Revenue asks for focus on specific areas to provide additional assurance for himself.

The Comptroller of Revenue & Auditor General conducts checks and audits across a number of areas within Revenue Jersey and reports the findings to the States Assembly. Typically, these are based on financial controls, how money has been expended and testing value for money.

Chapter 12: Data management, data security and confidentiality

This chapter explains how the Comptroller of Revenue discharges the legal obligation to ensure that information received is only disclosed for the purposes of carrying out the functions of Revenue Jersey, or as otherwise permitted by law.

Data management, data security and data sharing

Ensuring clear and effective data management is key to ensuring robust data protection across all areas of Revenue Jersey. Maintaining the confidentiality of customers' data is paramount importance in maintaining the confidence of Jersey Islanders and in underpinning voluntary compliance.

The Comptroller of Revenue is the Data Guardian. He delegates administration of those responsibilities to the Assistant Comptrollers with the closest links to each data set, ensuring responsibility rests with a Competent Authority where international data is involved. The Data Governance Officer (DGO) and the Data Analytics team also have responsibilities for security, monitoring data quality and ensuring appropriate data sharing.

Security measures and procedures are embedded throughout all areas of Revenue Jersey. Data can only be shared and exchanged with other agencies where there is a legal gateway and the exchange is always carried out in accordance with both the legislation and Revenue Jersey's policies and protocols. The Revenue Jersey Data Governance Officer coordinates all data sharing and data processing agreements and requests, ensures data privacy impact assessments are undertaken when required and handles data breaches and Subject Access Requests.

Staff are required to undertake mandatory data security training upon commencing employment with Revenue Jersey and then annually. This covers all the relevant legislation, protocols and arrangements that staff must follow in their work.

Audits of I.T. systems are undertaken annually with a monthly audit review on appropriate staff access to ensure data flows and individual access also comply with the Data Protection requirements.

Data Protection – safeguards

In May 2018, Jersey introduced the Data Protection (Jersey) Law 2018, which brings equivalence to the principles of the European General Data Protection Regulations (GDPR). This means that individuals' privacy rights were strengthened, and information will be safer.

Revenue Jersey takes the security and privacy of information about Jersey Islanders very seriously and has implemented various measures to ensure best standards are met, including:

- In depth annual training for staff
- Appointment of a Revenue Jersey Data Governance Officer

- Liaison with the Central Data Protection Unit and the Government of Jersey's Data Protection Officer

In accordance with the [Data Protection \(Jersey\) Law 2018](#), individuals can request a copy of the data that Revenue Jersey holds and processes about them.

Freedom of Information

The [Freedom of Information](#) (Jersey) Law 2011 is designed to make public bodies more accountable and transparent in the way they operate and make decisions. It gives members of the public the right to access information held by public bodies such as Revenue Jersey.

Chapter 13 – Communications

This chapter sets out the ways in which Revenue Jersey communicates both externally and internally.

Stakeholder & Customer Communications

This chapter sets out the ways in which Revenue Jersey communicates both externally and internally.

Stakeholder and Customer Communications

Revenue Jersey considers that clear and timely communication is extremely important to customer compliance and the effective administration of the revenue streams it oversees.

Communications falling into two main categories, education, and task completion. Clear, accessible, accurate explanations and guidance, and timely task focused reminders, ensure all customers across all revenue types can access the knowledge they need to understand their obligations, and comply with them.

Communication channel choices are made according to customer demographics, to ensure accessibility for all. They include social and printed media, website and email campaigns, online and face to face events held across the island.

Revenue Jersey's Change Engagement and Customer Experience team have established SOPs to govern all content creation, signoff and distribution, ensuring relevant specialists and process owners' input at the right time, to ensure an efficient process, and protection of customer data.

The team also train colleagues in applying the '7 C's of Communication' to improve quality and impact, both in communication development workshops and for day to day communications:

- Complete
- Concrete
- Clear
- Concise
- Courteous
- Considered
- Correct

Revenue Jersey works with Government of Jersey Communications Directorate, and Digital Design Studio to ensure that all aspects of marketing are carried out clearly, professionally and cost effectively.

Internal Communications

The Executive Management Board recognises the importance of including staff in planning and delivering change. It aims to make colleagues' experience of change, whether to their roles, law, or customer services and processes, as positive as possible.

Colleagues are informed of change as early as possible and regularly updated on progress. Revenue Jersey's Internal Engagement and Communications Programme, delivers timely open and honest communication and engagement activities, following the same principles applied to Stakeholder and Customer communications.