



Treasury and
Exchequer

Revenue Jersey Statistical Digest

Income Tax: Years of Assessment 2020 to 2022

GST & ISE: Calendar Years 2021 to 2023

1. Glossary of Terms

Corporate (Company) Income Tax – Entities whose income is subject to tax at 0%, 10% or 20%. These include financial services (10%), utility companies, property development companies and large corporate retailers (20%).

Income Tax Instalment Scheme (ITIS) – Collection of tax from a personal taxpayers employment income.

Goods and Services Tax (GST) – GST is charged at 5% on the majority of goods and services supplied in Jersey for local use, including imports.

International Service Entity (ISE) – A business that mainly serves non-residents of Jersey and is therefore exempted from GST.

Land Transaction Tax (LTT) – A form of duty on share transfer transactions where the shares ‘confer a right of occupation of land in Jersey’.

Long-Term Care (LTC) – A scheme that provides financial support to Jersey residents who need long-term care for the rest of their life, either at home or in a care home.

Marginal Rate Taxpayer – A personal taxpayer whose liability is determined by reference to the marginal rate calculation.

Standard Rate Taxpayer – A personal taxpayer whose liability is determined by reference to the standard rate calculation.

Personal Taxpayer – An individual, married couple (resident and married before 2022), civil partnership, or the separately assessed individuals of a married couple or civil partnership who have a tax liability or repayment for a year of assessment.

Resident – Unless stated these numbers do not include taxpayers who were assessed as being non-resident for the Year of Assessment.

SIC – Standard Industry Classification.

Net Tax Payable – The income tax due by a taxpayer for a year of assessment.

Year of Assessment (YOA) – The year of assessment that the taxable income is charged on.

2. Sources of Revenue by Year of Assessment

2.1 Revenue sources

£'m	2020	2021	2022
Charitable Repayment	-5	-6	-7
Corporate	100	110	139
GST	76	85	94
ISE	9	13	13
Personal	496	542	607
Total	675	744	845
LTC	33	35	38

Amounts rounded to the nearest £ million. Columns may not sum due to rounding.

2.2 Tax returns received

Tax Type	Organisation Type	2020	2021	2022
GST	Corporate	7,620	8,030	8,260
	Personal	650	690	680
	Total	8,270	8,720	8,940
Income Tax	Corporate	37,990	38,180	38,310
	Personal	61,810	62,970	67,450
	Total	99,800	101,150	105,760
Total		108,070	109,870	114,700

Number of entities rounded to nearest 10. Columns may not sum due to rounding.

2.2.1 Personal income tax submission method for individuals

Submission Method	2020	2021	2022
Electronic	42%	47%	50%
Paper	58%	53%	50%

For these tables, 'Personal tax' includes income tax charged on: Individuals (resident and non-resident), High Value Residents, Separate Limited Partnerships, Club/Association/Incorporated Societies, General Partnerships, Government Bodies, Arm's Length Organisations, Occupational Pension Schemes, Trust, Limited Liability Partnerships, Limited Partnerships, Foundations, Non-Profit Organisations, Estates, Incorporated Limited Partnerships.

3. Personal Income Tax

3.1 Individuals

3.1.1 Income sources

YOA 2020	Taxpayers	Business £'m	Earnings £'m	Pension £'m	Shareholder £'m	Investment £'m	Rental £'m
Marginal	44,070	65	1,688	257	33	41	56
Standard	4,860	114	573	51	164	69	48
Total	48,930	179	2,261	308	197	110	104

YOA 2021	Taxpayers	Business £'m	Earnings £'m	Pension £'m	Shareholder £'m	Investment £'m	Rental £'m
Marginal	45,750	77	1,765	261	34	37	60
Standard	5,390	144	655	50	189	71	54
Total	51,140	221	2,420	311	223	108	114

YOA 2022	Taxpayers	Business £'m	Earnings £'m	Pension £'m	Shareholder £'m	Investment £'m	Rental £'m
Marginal	47,260	79	1,874	272	35	44	62
Standard	5,890	149	752	52	196	89	55
Total	53,150	228	2,626	324	231	133	117

3.1.2 Taxpayer counts by tax residence, tax rate and marital status

Residency	Tax Rate	Marital Status	2020	2021	2022
Non Resident			1,100	1,010	990
Resident	Marginal	Married	15,180	15,350	14,740
		Single	28,880	30,390	32,510
		Total	44,060	45,740	47,250
	Standard	Married	2,470	2,630	2,760
		Single	2,380	2,760	3,130
		Total	4,850	5,390	5,890
	Total			48,910	51,130

Number of taxpayers rounded to the nearest 10. Values rounded to the nearest £ million. Columns may not sum due to rounding.

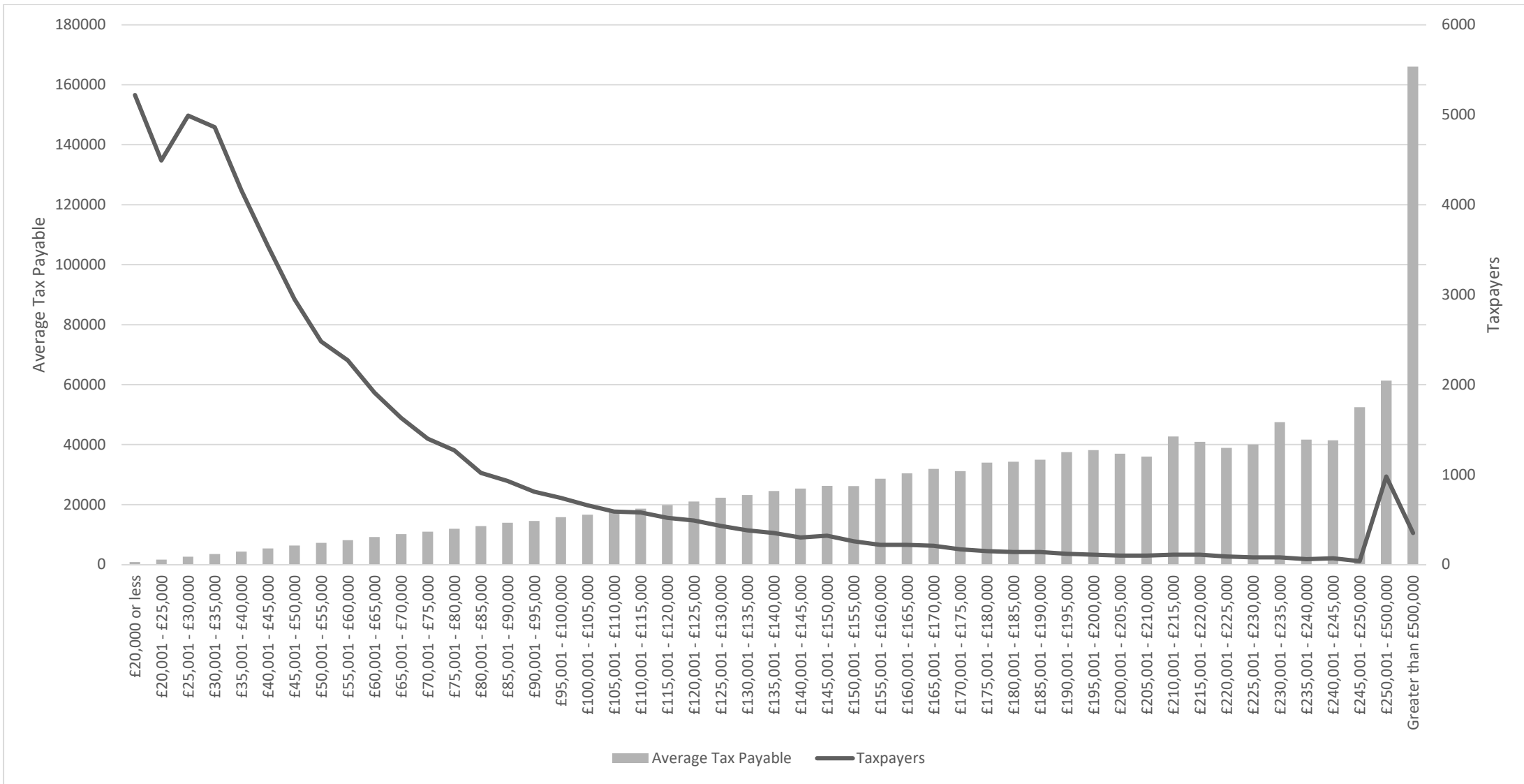
3.1.3 Income range and tax paid

Year Income Range	2020			2021			2022		
	Count of Taxpayers	Net Tax Payable £'m	Average Tax Payable £	Count of Taxpayers	Net Tax Payable £'m	Average Tax Payable £	Count of Taxpayers	Net Tax Payable £'m	Average Tax Payable £
£20,000 or less	5,310	3.5	650	5,230	4.0	750	5,220	4.5	850
£20,001 - £25,000	4,790	8.0	1,650	4,770	8.0	1,700	4,490	7.5	1,650
£25,001 - £30,000	4,780	12.5	2,600	5,100	13.5	2,650	4,990	13.0	2,600
£30,001 - £35,000	4,350	15.0	3,450	4,650	16.5	3,550	4,860	17.0	3,500
£35,001 - £40,000	3,730	15.5	4,150	3,940	17.0	4,300	4,160	18.0	4,350
£40,001 - £45,000	3,180	16.0	5,050	3,310	17.5	5,300	3,540	19.0	5,350
£45,001 - £50,000	2,630	16.0	6,100	2,750	16.5	6,000	2,950	19.0	6,450
£50,001 - £55,000	2,300	16.0	6,950	2,430	17.0	7,000	2,490	18.0	7,250
£55,001 - £60,000	1,990	15.5	7,800	2,040	16.5	8,100	2,270	18.5	8,150
£60,001 - £65,000	1,740	15.5	8,900	1,890	17.0	9,000	1,910	17.5	9,150
£65,001 - £70,000	1,460	14.0	9,600	1,560	15.5	9,950	1,640	16.5	10,050
£70,001 - £75,000	1,250	13.5	10,800	1,270	14.0	11,000	1,400	15.5	11,050
£75,001 - £80,000	1,080	12.5	11,550	1,100	13.0	11,800	1,270	15.0	11,800
£80,001 - £85,000	940	12.0	12,750	1,040	13.5	13,000	1,020	13.0	12,750
£85,001 - £90,000	820	11.0	13,400	920	12.5	13,600	930	13.0	14,000
£90,001 - £95,000	730	10.5	14,400	730	10.5	14,400	800	12.0	15,000
£95,001 - £100,000	690	11.0	15,950	700	11.0	15,700	740	11.5	15,550
£100,001 - £125,000	2,450	45.5	18,550	2,630	49.0	18,650	2,830	53.0	18,750
£100,001 - £150,000	1,520	36.5	24,000	1,600	38.5	24,050	1,780	43.0	24,150
£150,001 - £175,000	960	28.0	29,150	990	29.0	29,300	1,070	32.0	29,900
£175,001 - £200,000	600	21.0	35,000	610	21.5	35,250	670	23.5	35,050
£200,001 - £250,000	680	27.5	40,450	760	31.5	41,450	820	34.5	42,050
£250,001 - £500,000	740	45.5	61,500	820	50.5	61,600	980	60.0	61,200
Greater than £500,000	250	36.5	146,000	310	46.5	150,000	350	58.0	165,700
Total	48,970	458.5	9,350	51,150	500.0	9,800	53,180	552.5	10,400

Number of taxpayers rounded to the nearest 10. Net taxable rounded to the nearest £0.5 million, Average tax payable rounded to the nearest £50

Columns may not sum due to rounding.

3.1.4 Average tax paid by income range and taxpayer count



3.1.5 Income deciles (highest to lowest)

Year Decile	2020			2021			2022		
	Taxpayers	Net Tax Payable £'m	% Of Net Tax Payable	Taxpayers	Net Tax Payable £'m	% Of Net Tax Payable	Taxpayers	Net Tax Payable £'m	% Of Net Tax Payable
1	4,890	198.5	43%	5,120	218.5	44%	5,320	243.0	44%
2	4,890	79.5	17%	5,120	85.0	17%	5,320	92.5	17%
3	4,890	52.0	11%	5,120	56.5	11%	5,320	61.5	11%
4	4,890	38.0	8%	5,120	41.5	8%	5,320	45.5	8%
5	4,890	28.5	6%	5,120	31.0	6%	5,320	34.5	6%
6	4,890	22.0	5%	5,120	24.0	5%	5,320	26.5	5%
7	4,890	16.5	4%	5,110	18.5	4%	5,320	19.5	4%
8	4,890	12.5	3%	5,110	13.5	3%	5,320	15.0	3%
9	4,890	8.0	2%	5,110	8.5	2%	5,320	9.5	2%
10	4,890	3.0	1%	5,110	3.5	1%	5,320	4.5	1%
Total	48,900	458.5	100%	51,160	500.5	100%	53,200	552.0	100%

Number of taxpayers rounded to the nearest 10. Values rounded to the nearest £0.5 million. Columns may not sum due to rounding.

	2020	2021	2022
Percentage of personal income tax revenue by the 1% of taxpayers with the highest income	12%	13%	13%
Percentage of personal income tax revenue by the 5% of taxpayers with the highest income	30%	30%	31%
Percentage of personal income tax revenue by the 20% of taxpayers with the lowest income	2%	2%	3%

3.1.7 ITIS rates issued during a year by reason

Description	2021	2022	2023
Automatic Generation	58,050	60,480	61,490
Bulk Issue	59,910	61,140	60,660
Taxpayer Request	28,100	35,250	37,920
Grand Total	146,050	156,870	160,060

ITIS rates are issued to individuals who are employed, and all ITIS rates expire at the end of the year. Individuals may be sent a new ITIS rate if:

- the ITIS rate is due to expire (Bulk Issue)
- a tax return has been received and assessed (Automatic Generation)
- a taxpayer has requested a review due to a change of circumstances (Taxpayer Request)

Taxpayers may request multiple changes to their ITIS rate in any given year.

3.1.8 Active ITIS rates as of December of YOA

Active ITIS Rate	2021	2022	2023
0%	12,740	11,770	11,950
>0% - 5%	5,350	4,640	4,630
>5% - 10%	8,670	8,860	8,780
>10% - 15%	13,240	14,330	14,250
>15% - 20%	14,660	16,120	16,280
>20% - 22%	6,270	6,170	6,190
>22%	8,240	8,500	8,450
Total	69,170	70,390	70,530

Number of ITIS rates rounded to nearest 10. Columns may not sum due to rounding.

3.1.7 Allowances and reliefs

A number of allowances and reliefs may be available in the calculation of a tax liability. This section provides a summary of the number of claimants and the cost of these claims.

Further information about these allowances and reliefs may be found on:

<https://www.gov.ie/TaxesMoney/IncomeTax/Individuals/AllowancesReliefs/Pages/index.aspx>

Pension contributions (relief) is available at the Standard and Marginal rate calculations of tax.

Year Allowance / Relief	2020		2021		2022	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Pension Contributions	16,330	15	16,700	16	17,340	17

The following allowances are only available at the Marginal rate calculation of tax.

Year Allowance / Relief	2020		2021		2022	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Child Allowance	9,130	10	9,220	10	9,330	10

Year Allowance / Relief	2020		2021		2022	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Additional Personal Allowance	2,330	2	2,290	2	2,520	3

Year Allowance / Relief	2020		2021		2022	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Child Care	2,220	2	2,360	3	2,560	3

Year Allowance / Relief	2020		2021		2022	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Mortgage Interest	9,800	10	9,900	9	9,990	9

Number of taxpayers rounded to the nearest 10. Cost of relief/allowance rounded to the nearest £ million.

3.2 High Value Residents (HVR) – 2(1)(e) Scheme

The following data relates to the statutory regime applicable from 2005 onwards.

Version 1 and 2 of the HVR regime offered preferential tax rates on non-Jersey income while all Jersey income is taxed at 20%. For version 3, the treatment of income sources was aligned; taxpayers were expected to generate a minimum income of £125,000, with all income above £650,000 taxed at 1%. For version 4, this was increased to £145,000 (now £170,000) and a ‘top up’ charge was introduced to ensure all taxpayers met the minimum limit.

3.2.1 Number of HVRs by version

Year	Version 1 & 2	Version 3	Version 4	Total
2020	30	115	40	180
2021	30	105	60	195
2022	30	100	70	200

3.2.2 Net tax payable by version

Year	£'m	Version 1 & 2	Version 3	Version 4	Total
2020	20%	2.1	12.8	4.2	19.3
	10%	0.1	0.0	0.0	0.2
	1%	0.0	1.2	0.6	1.8
	Total	2.2	14.0	4.8	21.0
2021	20%	2.1	12.8	4.2	19.3
	10%	0.1	0.0	0.0	0.2
	1%	0.0	1.2	0.6	1.8
	Total	2.2	14.0	4.8	21.0
2022	20%	2.1	12.8	4.2	19.3
	10%	0.1	0.0	0.0	0.2
	1%	0.0	1.2	0.6	1.8
	Total	2.2	14.0	4.8	21.0

Number of taxpayers rounded to the nearest 5. Net tax payable rounded to the nearest £0.1 million. Rows and columns may not sum due to rounding.

4. Corporate Income Tax

Company	2020		2021		2022	
	Taxpayers	Net Tax Payable £'m	Taxpayers	Net Tax Payable £'m	Taxpayers	Net Tax Payable £'m
Financial Services	810	59.0	830	71.5	750	101.5
Property	1,330	23.0	1,400	23.0	1,260	23.0
Large Corporate Retailer	50	7.5	50	8.0	50	8.0
Utility	20	6.0	20	5.5	20	4.0
Not Allocated	36,360	1.0	36,750	1.0	37,540	2.0
Quarrying	<10	0.5	<10	0.5	<10	-
Oil	20	-	20	-	10	-
Total	38,590	97.0	39,070	110.0	39,630	139.0

Number of entities rounded to the nearest 10. Net tax payable rounded to the nearest £0.5 million. Columns may not sum due to rounding.

5. Goods and Services Tax (GST) And International Service Entities (ISE)

5.1 Goods and Services Tax

5.5.1 Count of entities by SIC category

SIC Category	2021	2022	2023
A - Agriculture, Forestry and Fishing	60	60	60
B - Mining and Quarrying	10	10	10
C - Manufacturing	70	70	70
D - Electricity, Gas, steam and Air Conditioning Supply	10	10	10
E - Water Supply, Sewerage, Waste Management and Remediation Activities	10	10	10
F - Construction	440	440	450
G - Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	470	460	450
H - Transportation and Storage	40	40	40
I - Accommodation and Food Service Activities	200	220	230
J - Information and Communication	70	70	70
K - Financial and Insurance Activities	60	60	60
L - Real Estate Activities	230	240	230
M - Professional, Scientific and Technical Activities	220	240	230
N - Administrative and Support Service Activities	130	130	130
O - Public Administration and Defence; Compulsory Social Security	20	20	20
P - Education	10	10	10
Q - Human Health and Social Work Activities	10	10	10
R - Arts, Entertainment and Recreation	30	40	30
S - Other Service Activities	40	40	40
T - Activities of Extraterritorial Organisations and Bodies	10	10	10
U - Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use	10	0	10
X - Other	60	60	90
Total	2,210	2,250	2,270

Number of entities rounded to the nearest 10. Columns may not sum due to rounding.

5.1.2 GST revenue by SIC category

SIC Category (£'m)	2021	2022	2023
A - Agriculture, Forestry and Fishing	0.3	0.3	0.6
B - Mining and Quarrying	1.3	1.4	1.1
C - Manufacturing	2.6	2.7	2.8
D - Electricity, Gas, steam and Air Conditioning Supply	6.0	5.8	6.0
E - Water Supply, Sewerage, Waste Management and Remediation Activities	1.4	1.0	1.1
F - Construction	8.4	8.5	8.1
G - Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	38.3	42.8	45.4
H - Transportation and Storage	0.6	0.9	1.0
I - Accommodation and Food Service Activities	6.2	8.1	9.3
J - Information and Communication	1.5	1.4	2.0
K - Financial and Insurance Activities	13.6	14.6	15.0
L - Real Estate Activities	-1.0	-1.1	1.7
M - Professional, Scientific and Technical Activities	6.3	5.4	4.8
N - Administrative and Support Service Activities	3.8	4.4	4.9
O - Public Administration and Defence; Compulsory Social Security	-7.4	-7.1	-7.4
P - Education	0.0	-0.1	-0.1
Q - Human Health and Social Work Activities	0.3	0.3	0.3
R - Arts, Entertainment and Recreation	0.8	1.1	1.2
S - Other Service Activities	0.7	0.8	1.0
T - Activities of Extraterritorial Organisations and Bodies	0.1	0.1	0.1
U - Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use	0.0	0.1	0.0
X - Other	-0.4	-0.6	0.1
Total	83.4	90.8	99.0
GST collected on importation of goods	7.6	9.1	7.7
Total	91.0	99.9	106.7

Amounts rounded to nearest £0.1 million. Columns may not sum due to rounding.

5.2 International Service Entities

5.2.1 Count of members

	2021	2022	2023
Member Count	1,420	1,370	1,460
Principle Ref Count	340	360	390
Affiliation Leader (AL)	90	80	90
AIF services business (AIFSB)	30	30	30
CIF/AIF*	100	90	110
Deposit Taker (DT)	20	20	20
Fund Functionary (CIF)	10	10	10
Fund Services Business (FSB)	120	120	110
Managed Entity (ME)	170	0	0
MEM**	0	10	10
Non-Affiliated Person (NAP)	10	10	10
Other ISE (Oth)	420	390	450
Participating Member (PM)	520	510	510
No of vehicles	29,010	29,380	30,400
Total Fees £'m	13	13	13

*CIF/AIF - Collective investment fund & Alternative investment fund

**MEM - Managed entity exclusively as manager fund service business & collective investment fund

Number of entities rounded to nearest 10. Total fees rounded to nearest £ million.

6. Tax Allowances and Reliefs

More information about allowances and reliefs may be found on the Government of Jersey website:
<https://www.gov.je/taxsmoney/incometax/individuals/Pages/default.aspx>

Exemption thresholds £	2020	2021	2022
Single	15,900	16,000	16,550
Married / civil partnership	25,550	25,700	26,550
Married / civil partnership (Born before 1952)	26,100	26,100	26,550

Additions to exemption thresholds £	2020	2021	2022
Second earner's allowance	6,250	6,300	6,550
Child	3,000	3,060	3,060
Additional allowance in respect of children	4,500	4,590	4,590
Childcare tax relief (max)	6,150	6,273	6,273
Enhanced childcare tax relief (max)	16,000	16,320	16,320
Qualifying mortgage interest relief (max)	9,000	7,500	6,000

7. Customer Service

7.2 Online enquiries

The personal tax enquiry form replaced e-mails from January 2023. The total number of enquiries received was 26,330, which were answered in an average of 3 working days.

7.1 Phone calls

Calls made to the Revenue Jersey general enquires line.

2021	Calls Received	Average Time to Answer	Percentage Answered	Average Time to Deal with Call
Corporate Tax	5,780	00:00:16	99%	00:03:07
GST	1,047	00:00:26	97%	00:04:24
Employer Team	4,118	00:01:26	88%	00:04:54
Personal Tax	75,211	00:08:47	65%	00:06:10
Year to date	86,156	00:02:44	87%	00:04:39

2022	Calls Received	Average Time to Answer	Percentage Answered	Average Time to Deal with Call
Corporate Tax	4,004	00:00:08	100%	00:03:10
GST	1,039	00:00:09	100%	00:04:32
Employer Team	6,699	00:00:35	96%	00:04:37
Personal Tax	71,870	00:08:10	67%	00:06:13
Year to date	83,612	00:02:15	91%	00:04:38

2023	Calls Received	Average Time to Answer	Percentage Answered	Average Time to Deal With Call
Corporate Tax	4,068	00:00:06	99%	00:03:06
GST	1,814	00:00:08	99%	00:04:27
Employer Team	3,731	00:00:42	96%	00:03:52
Personal Tax	46,055	00:09:23	72%	00:06:39
Year to date	55,668	00:02:35	92%	00:04:31

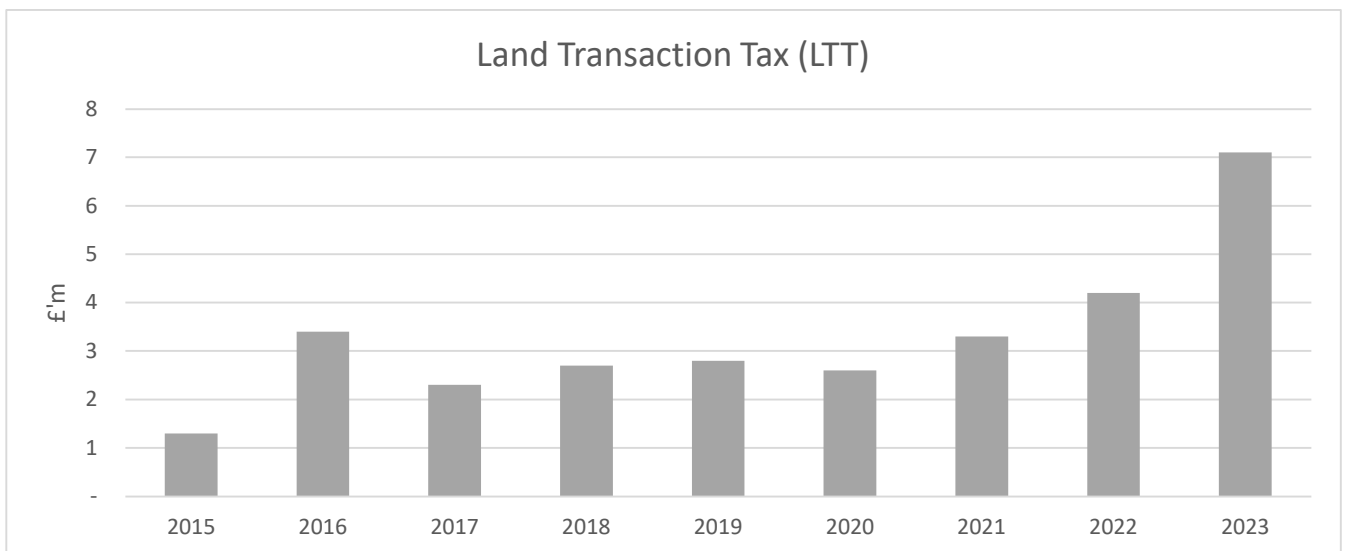
Demand for help from our Personal Tax Officers fluctuates during the daytime and during the year. Statistics for calls answered reflect calls answered on any one day and are a reasonable proxy for “calls answered first time” which we cannot accurately measure.

8. Land Transaction Tax (LTT)

8.1 LTT paid

Year	LTT £'m
2015	1.3
2016	3.4
2017	2.3
2018	2.7
2019	2.8
2020	2.6
2021	3.3
2022	4.2
2023	7.1

8.1.1 LTT paid by year



2023 saw a significant proportion of transactions (39%) take place as a result of the completion of new developments. Where these properties were purchased as second homes or as buy-to-let (BTL), they incurred the higher BTL duty rate which resulted in an increase to the revenue received in that year.

9. Methodological Notes

Income Tax data extracted February 2024. GST data extracted April 2024.

Unless stated, the values included in this digest do not include High Value Residents (HVRs).

A taxpayer is an individual, married couple (resident and married before 2022), civil partnership, or the separately assessed individuals of a married couple or civil partnership who have a tax liability or repayment for a year of assessment. Where taxpayers have married, formed a civil partnership or separated in the YOA, they may be double-counted as a single person for part of the year, and as a married couple/civil partnership for the remainder.

Revenue Jersey moved to a new IT system in 2019 which permits the storing of tax information in a different manner to the legacy system. Where an entity was no longer an active taxpayer, they may not have been migrated from the old system. It is recognised that this creates a structural break in the data and care should be taken when comparing previous digests to this one. For example, the new corporate income tax return provides more accurate identification of a corporate entities Standard Industry Classification (SIC code).

The values shown in this digest are by year of assessment and are therefore determined on a different basis to those in the States of Jersey Annual Report and Accounts.

10. Other data sources

Links to other Government revenue data sources.

Annual Report and Accounts for the States of Jersey

<https://www.gov.je/Government/PlanningPerformance/BudgetAccounts/Pages/StatesofJerseyAccounts.aspx>

Government of Jersey income and expenditure

<https://www.gov.je/Government/JerseyInFigures/GovernmentAccounts/Pages/StatesIncomeExpenditure.aspx>

Excise duty statistics

<https://www.gov.je/government/departments/justicehomeaffairs/departments/customsimmigration/traders/pages/exciserates.aspx>

Social Security statistics

<https://www.gov.je/government/jerseyinfigures/governmentaccounts/pages/socialsecurity.aspx>