

General Information	
Ministerial Decision Type	Miscellaneous
Report Title	General Licence – Payments to Revenue Authorities INT/JSY/2024/1
Minister	External Relations
Signatory	Minister
Lead Department	External Relations (ER)
Lead Directorate	External Relations (OCE)
Ministerial Decision Summary: Public or <a href="#">Absolutely/Qualified</a> Exempt	Public Select if more than one Absolutely/Qualified Exemption.
Date decision made if different to date 'Ministerial Decision Summary' signed.	27/09/2024
Report and Supplemental Report Details	
Report Author	External Relations Officer
Date of Report	27/09/2024
Supplementary Report Title <i>(If applicable)</i>	General Licence (Payments to Revenue Authorities) INT/JSY/2024/1
Supplementary Report Author <i>(If applicable)</i>	External Relations Officer
Date of Supplementary Report <i>(If applicable)</i>	27/09/2024
Ministerial Decision Report: Public or <a href="#">Absolutely/Qualified</a> Exempt	Public Select if more than one Absolutely/Qualified Exemption.
Relevant Case/Application/URN <i>(Only complete if making a decision related to an appeal/case/application)</i>	Insert Relevant Case/Application.
Relevant Proposition Number <i>(Only complete if presenting Comments or if lodging an Amendment)</i>	Insert P. number.
Relevant Scrutiny Report <i>(Only complete if presenting a ministerial response)</i>	Insert S.R. number.
Associated Law(s) and/or Subordinate Legislation	Sanctions and Asset-Freezing (Jersey) Law 2019; and  Sanctions and Asset-Freezing (Implementation of External Sanctions) (Jersey) Order 2021

Action required if recommendation agreed	Department to take necessary action.
Resource Implications	There are no new financial and/or manpower implications.

### Introduction

On 18th September 2023 the Sanctions and Asset-Freezing (Amendment of Law and Order No. 2) (Jersey) Order 2023 made amendments to the Sanctions and Asset-Freezing (Implementation of External Sanctions) (Jersey) Order 2021 to provide for the automatic effect in Jersey of all UK General Licences made under the Russia (Sanctions) (EU Exit) Regulations 2019 (the "**Russia Regulations**") or the Republic of Belarus (Sanctions) (EU Exit) Regulations 2019 (the "**Belarus Regulations**"), subject to any necessary modifications.

As a result, Jersey persons may now rely on a UK General Licence issued under the Russia or Belarus Regulations to undertake specified activities which would otherwise be prohibited under the Sanctions and Asset-Freezing (Jersey) Law 2019 ("**SAFL**"), without the need to apply to the Minister for a specific licence.

However, to implement a UK General Licence made under other sanctions regimes in Jersey (i.e. those not relating to Russia or Belarus) and/or to make further modifications or authorisations, the Minister must issue a Jersey General Licence.

### Recommendation

Other

The Minister to issue Jersey General Licence – (Payments to Revenue Authorities) - INT/JSY/2024/1.

### Detail

The UK General Licence: Payments to Revenue Authorities INT/2024/4881897 (the "**UK General Licence – Revenue Authorities**") applies not only to the Russia and Belarus regimes but to all Autonomous UK Sanctions Regulations listed in Annex I of the UK General Licence – Revenue Authorities.

Therefore, to fully implement the UK General Licence – Revenue Authorities, a new Jersey General Licence is required.

The General Licence (Payments to Revenue Authorities) - INT/JSY/2024/1 (the "**Jersey General Licence – Revenue Authorities**") permits all those activities authorised by the UK General Licence – Revenue Authorities, under all Autonomous UK Sanctions Regulations listed in Annex 1 of the General Licence – Revenue Authorities implemented in Jersey under SAFL.

Additionally, it includes provision for accountants or other equivalent service providers to receive payment for the preparation and submission of tax returns on behalf of UK Designated Persons, subject to a cap of £2,500, and for financial institutions to process these payments. The meaning in Jersey of the definitions of the UK General Licence – Revenue Authorities is also clarified.

The Financial Sanctions Implementation Unit processes a large volume of sanctions licences on behalf of the Minister. The adoption of the Jersey General Licence - Revenue Authorities will reduce the number of sanctions licence applications made to the Minister, allowing the team to focus on other key priorities. It will also ensure that Revenue Jersey receives those tax returns that might otherwise be delayed in a timely manner.