



Treasury and
Exchequer

Revenue Jersey Statistical Digest

Income Tax: Years of Assessment 2018 to 2020

GST & ISE: Calendar Years 2019 to 2021

1. Glossary of Terms

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

ITIS – Income Tax Instalment Scheme

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

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, civil partnership, or the separately assessed individuals of a married couple or civil partnership who has 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.

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

£'m	2018	2019	2020
Personal Tax*	457	488	490
Corporate Tax	113	121	99
GST	79	81	76
ISE Fees	9	9	9
Charitable Repayments	-	-4	-5
Total	657	695	668

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

*For this table, 'Personal tax' includes income tax charged on:

- Individuals
- 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	44,910	66	1,701	257	32	41	56
Standard	4,900	114	576	52	160	62	48
Total	49,810	180	2,277	309	192	103	104

YOA 2019	Taxpayers	Business £'m	Earnings £'m	Pension £'m	Shareholder £'m	Investment £'m	Rental £'m
Marginal	45,920	69	1,676	247	34	43	56
Standard	4,950	116	553	46	158	73	47
Total	50,870	185	2,229	293	192	116	103

YOA 2018	Taxpayers	Business £'m	Earnings £'m	Pension £'m	Shareholder £'m	Investment £'m	Rental £'m
Marginal	46,450	71	1,627	236	32	40	56
Standard	4,720	97	536	42	149	68	44
Total	51,170	168	2,163	278	181	108	100

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

		2018	2019	2020
Non-Resident		1,080	1,110	1,130
Resident				
Marginal	Married	16,030	15,890	15,250
	Single	30,420	30,030	29,660
Standard	Married	2,480	2,580	2,490
	Single	2,240	2,370	2,420
Total Resident		51,170	50,870	49,810

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

Income Range	2018		2019		2020	
	Taxpayers	Net Tax £'m	Taxpayers	Net Tax £'m	Taxpayers	Net Tax £'m
£20,000 or less	8,480	5.5	7,000	5.5	5,940	4.5
£20,001 - £25,000	5,360	9.5	5,140	9.5	4,890	8.0
£25,001 - £30,000	4,940	13.5	5,020	13.5	4,830	13.0
£30,001 - £35,000	4,330	14.5	4,390	15.0	4,390	15.0
£35,001 - £40,000	3,650	16.0	3,800	16.5	3,750	15.5
£40,001 - £45,000	3,010	15.5	3,170	16.5	3,190	16.5
£45,001 - £50,000	2,600	15.5	2,570	16.0	2,620	16.0
£50,001 - £55,000	2,230	15.5	2,290	16.5	2,320	16.0
£55,001 - £60,000	1,900	15.0	2,050	16.5	2,000	16.0
£60,001 - £65,000	1,590	14.0	1,690	15.0	1,740	15.5
£65,001 - £70,000	1,360	13.5	1,390	14.0	1,450	14.0
£70,001 - £75,000	1,150	12.0	1,200	12.5	1,250	13.5
£75,001 - £80,000	1,000	11.5	1,060	12.0	1,070	12.5
£80,001 - £85,000	930	11.5	930	11.5	940	12.0
£85,001 - £90,000	740	10.5	790	10.5	820	11.5
£90,001 - £95,000	690	10.0	710	10.5	740	10.5
£95,001 - £100,000	640	9.5	640	10.0	690	11.0
£100,001 - £250,000	5,670	142.0	6,040	154.0	6,210	158.5
£250,001 - £500,000	720	43.0	760	46.0	740	45.5
Greater than £500,000	240	33.5	250	34.5	250	36.0
Total	51,170	430.5	50,870	455.0	49,810	460.0

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

3.1.4. Income deciles (highest to lowest)

Income Decile	2018			2019			2020		
	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	5,120	192.5	45%	5,090	198.5	44%	4,980	199.5	43%
2	5,120	75.0	17%	5,090	79.0	17%	4,980	80.0	17%
3	5,120	49.0	11%	5,090	51.5	11%	4,980	52.5	11%
4	5,120	35.0	8%	5,090	38.0	8%	4,980	38.0	8%
5	5,120	26.0	6%	5,090	28.0	6%	4,980	28.5	6%
6	5,120	19.5	5%	5,090	21.5	5%	4,980	21.5	5%
7	5,120	15.0	3%	5,090	16.5	4%	4,980	16.5	4%
8	5,120	10.5	2%	5,090	12.0	3%	4,980	12.5	3%
9	5,120	5.5	1%	5,090	7.0	2%	4,980	7.5	2%
10	5,120	2.0	0%	5,090	3.5	1%	4,980	3.0	1%
Total	51,170	430.5		50,870	455.0		49,810	460.0	

Number of taxpayers rounded to the nearest 10. Values rounded to the nearest £0.5 million.

Columns may not sum due to rounding.

Income decile summary

	2018	2019	2020
Percentage of personal income tax revenue by the 1% of taxpayers with the highest income	12%	12%	12%
Percentage of personal income tax revenue by the 5% of taxpayers with the highest income	31%	30%	30%
Percentage of personal income tax revenue by the 20% of taxpayers with the lowest income	2%	2%	2%

3.1.5. 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 are available at the Standard and Marginal rate calculations of tax.

Pension Contributions	2018	2019	2020
Number of Taxpayers	13,060	15,660	16,380
Cost of Relief £'m	11	14	15

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

Child Allowance	2018	2019	2020
Number of Taxpayers	10,180	9,340	9,060
Cost of Allowance £'m	12	10	10

Additional Personal Allowance	2018	2019	2020
Number of Taxpayers	1,810	2,180	2,240
Cost of Allowance £'m	2	2	2

Child Care	2018	2019	2020
Number of Taxpayers	1,890	2,270	2,220
Cost of Relief £'m	3	3	2

Mortgage Interest	2018	2019	2020
Number of Taxpayers	9,410	9,560	9,800
Cost of Relief £'m	11	11	10

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 from 2005 onwards.

YOA 2020		Version 1 & 2	Version 3	Version 4	Total
Taxpayers		25	115	35	175
		£'m	£'m	£'m	£'m
Income Tax @ rate	20%	2.3	12.6	4.1	19.0
	10%	0.1	N/A	N/A	0.1
	1%	0	1.2	0.6	1.8
Total		2.3	13.8	4.7	20.9

YOA 2019		Version 1 & 2	Version 3	Version 4	Total
Taxpayers		25	115	30	170
		£'m	£'m	£'m	£'m
Income Tax @ rate	20%	2.8	13.1	2.2	18.1
	10%	0.2	N/A	N/A	0.2
	1%	0.4	2.5	0.4	3.3
Total		3.3	15.6	2.6	21.5

YOA 2018		Version 1 & 2	Version 3	Version 4	Total
Taxpayers		30	115	10	155
		£'m	£'m	£'m	£'m
Income Tax @ rate	20%	2.5	12.8	0.6	15.7
	10%	0.2	N/A	N/A	0.2
	1%	0	0.8	0.1	1.2
Total		2.7	13.6	0.7	17.1

Taxpayer counts rounded to the nearest 5. Income tax rounded to the nearest £0.1 million. Columns may not sum due to rounding.

4. Corporate Income Tax

Company	2018		2019		2020	
	Taxpayers	Net tax payable £'m	Taxpayers	Net tax payable £'m	Taxpayers	Net tax payable £'m
Financial Services	740	73.0	810	81.5	800	59.5
Property	1190	21.0	1330	23.5	1310	23.0
Large Corporate Retailers	40	7.0	40	7.0	40	7.5
Utility	20	7.0	20	6.0	20	6.5
Not Allocated	36,730	3.0	36360	1.5	36860	1.5
Quarrying	<10	0.5	<10	0.5	<10	0.5
Oil	20	0.0	20	0.0	20	0.0
Grand Total	38,740	111.5	38,570	119.5	39,060	98.0

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

Goods and Services Tax (GST)

SIC Category	£'m	2019	2020	2021
A - Agriculture, Forestry and Fishing		0.2	0.3	0.3
B - Mining and Quarrying		1.2	1.2	1.3
C - Manufacturing		2.2	2.2	2.6
D - Electricity, Gas, steam and Air Conditioning Supply		5.4	5.5	6.0
E - Water Supply, Sewerage, Waste Management Activities		1.0	1.4	1.4
F - Construction		8.1	7.5	8.8
G - Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles		36.5	36.6	38.3
H - Transportation and Storage		0.6	0.4	0.3
I - Accommodation and Food Service Activities		7.3	4.1	6.2
J - Information and Communication		1.8	1.7	1.8
K - Financial and Insurance Activities		12.4	12.0	13.8
L - Real Estate Activities		-0.8	-0.7	-1.0
M - Professional, Scientific and Technical Activities		4.9	4.9	5.9
N - Administrative and Support Service Activities		3.7	3.2	3.8
O - Public Administration and Defence; Compulsory Social Security		-5.7	-6.7	-7.4
P - Education		0.1	-0.1	-0.1
Q - Human Health and Social Work Activities		0.1	0.1	0.3
R - Arts, Entertainment and Recreation		1.0	0.7	0.8
S - Other Service Activities		0.5	0.5	0.7
T - Activities of Extraterritorial Organisations and Bodies		0.1	0.1	0.6
U - Activities of Households as Employers		-	0.1	0.1
X - Other		-0.8	-0.3	-0.2
Total		79.7	74.6	84.2
GST collected on importation of goods		4.9	5.6	7.6
Total GST		84.6	80.2	91.8

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

International Service Entities

	2019	2020	2021
Principle Ref Count	320	370	340
Member Count	1,610	1,450	1,410
Deposit Taker	20	20	20
Participating Member	540	520	520
Fund Functionary	10	10	10
Managed Entity	230	240	180
Affiliation Leader	80	90	90
Fund Services Business	130	110	120
Non-Affiliated Person	10	10	10
Other ISE	610	450	420
Maintain a list	100	100	100
CIF/AIF*	70	80	100
MEM**	0	0	0
AIF services business	20	20	20
No of vehicles	29,390	29,310	28,990
Total Fees	£9m	£9m	£13m

*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.

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>

Description	2018	2019	2020
Exemption thresholds			
Single	£14,900	£15,400	£15,900
Married / civil partnership	£23,950	£24,800	£25,550
Single (Born before 1952)	£15,900	£15,900	£15,900
Married / civil partnership (Born before 1952)	£26,100	£26,100	£26,100
Additions to exemption thresholds			
Second earner's allowance	£5,850	£6,000	£6,250
Child	£3,000	£3,000	£3,000
Child in further education	£9,000	£0	£0
Additional allowance in respect of children	£4,500	£4,500	£4,500
Childcare tax relief (max)	£6,150	£6,150	£6,150
Enhanced childcare tax relief (max)	£16,000	£16,000	£16,000
Qualifying mortgage interest relief (max)	£12,000	£10,500	£9,000
Standard rate (20%) allowances			
Child in further education	£6,000	£0	£0

Methodological Notes

Income Tax data extracted November 2022. GST data extracted January 2023.

Unless stated, the values included in this digest do not include High Value Resident's (HVR's).

A taxpayer is a tax resident single person, married couple or civil partnership, or the individuals in a separate 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.

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>