

# Tax Statistical Digest

Income Tax: Year of Assessment 2017

GST: Calendar Year 2018

Tax Analysts  
December 2019

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## 1 Glossary of Terms

**Corporate (Company) Tax** - Companies that have completed a return in the year of assessment – inclusive of companies whose income is subject to tax at 0%, 10% or 20%. Companies taxed at 10% are ‘financial services companies’. Companies taxed at 20% are utility companies or have income from the importation or supply of hydrocarbon oil, quarrying in Jersey, renting land/property and or property development.

### **Current Year and Prior Year Basis**

**Current Year Basis (“CYB”)** - Personal taxpayers who pay their tax on a current year basis are employees who have ITIS deducted in the year for income earned in the year. In this report they are referred to as CYB taxpayers.

**Prior Year Basis (“PYB”)** - Personal taxpayers who pay their tax on a previous year basis are employees who have ITIS deducted in the year for income earned in the previous year. Personal taxpayers that are not employees (e.g. self-employed) will also pay their tax on a previous year basis. In this report they are referred to as PYB taxpayers.

**ITIS** – Income Tax Instalment System.

**Goods and Services Tax (“GST”)** – charged, collected and remitted by those businesses registered for GST.

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

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

### **Personal Taxpayer**

An individual/married couple/civil partnership that pays personal income tax, based on their own liability, in Jersey, for the particular year. A “Personal Taxpayer” whose liability is less than £50 for a particular year is counted as a Personal Non-Taxpayer and excluded from this analysis.

Personal taxpayers include:

- Single individuals
- Married couples/civil partnerships (counted as one personal taxpayer as they do not have separate tax liabilities).
- Married couples/civil partnerships that have elected for separate assessment (counted as two personal taxpayers as they have separate tax liabilities).

**Tax Payable** - The income tax due by the taxpayer relating to a year of assessment. This is the amount the taxpayer is due to pay to the Treasury, which is either collected via ITIS or made by direct payment. Tax payable is the basis for the ‘tax revenues’ figure that is reported in the States of Jersey Accounts. Net Tax payable is Tax Payable less any Tax under appeal.

**Tax Receipts** – The amount of cash received by the Treasury from tax liabilities due. Note tax receipts in a calendar year may differ to that of tax payable (or recognised) due to timing of payments in relation to a liability (e.g. payments may be received for tax due in previous years).

**Total Income** - The sum of a taxpayer’s income taken into account in calculating their tax payable. Total income is measured before tax allowances and any other deductions have been taken into account. Business profits included within total income are net after deductions have been made in respect of brought forward business losses and/or capital allowances.

**Please note** - Numbers presented throughout this report have been rounded independently to the nearest 10; therefore, rows and columns in some tables may not sum to the total shown.

## 2 Summary – Income Tax - Year of Assessment 2017

### 2.1 Personal Tax

There were 49,800 personal taxpayers with tax payable of £425m for year of assessment 2017. This is made up of:

- 48,890 resident personal taxpayers with tax payable of £422m.
- 910 non-resident personal taxpayers with tax payable of £3m.

All new taxpayers are registered as CYB taxpayers, unless they are sole traders or their income derives only from investment income and hence are not in receipt of employment income from which to deduct ITIS.

### 2.2 Corporate Tax

There were 1,480 corporate taxpayers with a positive liability<sup>1</sup> to tax. The tax payable by these companies was £95m for year of assessment 2017.

## 3 Summary – GST – Calendar Year 2018

### 3.1 GST

There were 1,625 GST registered businesses who remitted £90m in 2018, there was also 905<sup>2</sup> GST registered businesses that received £15m in GST refunds in 2018. This resulted in a net return of £75m from GST for 2018. A further £6m GST was collected by Customs and Immigration in 2018 compared to £5m in 2017.

Note: All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals

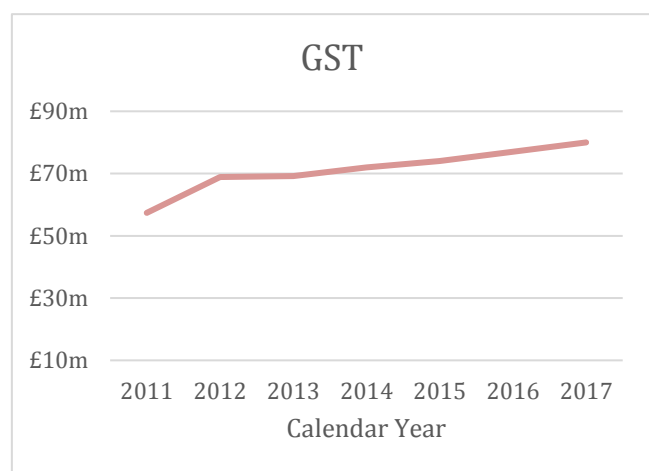
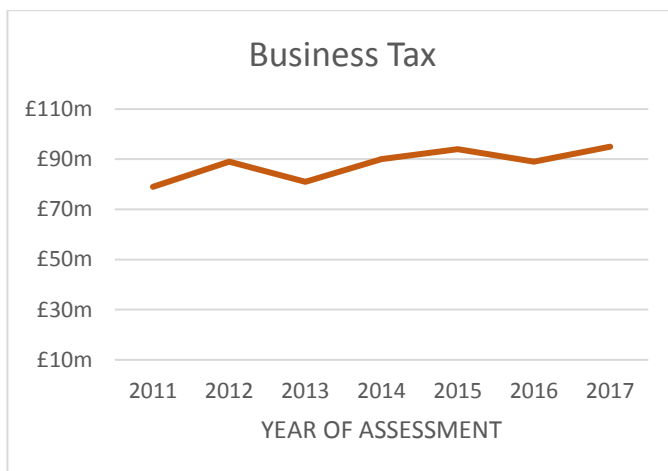
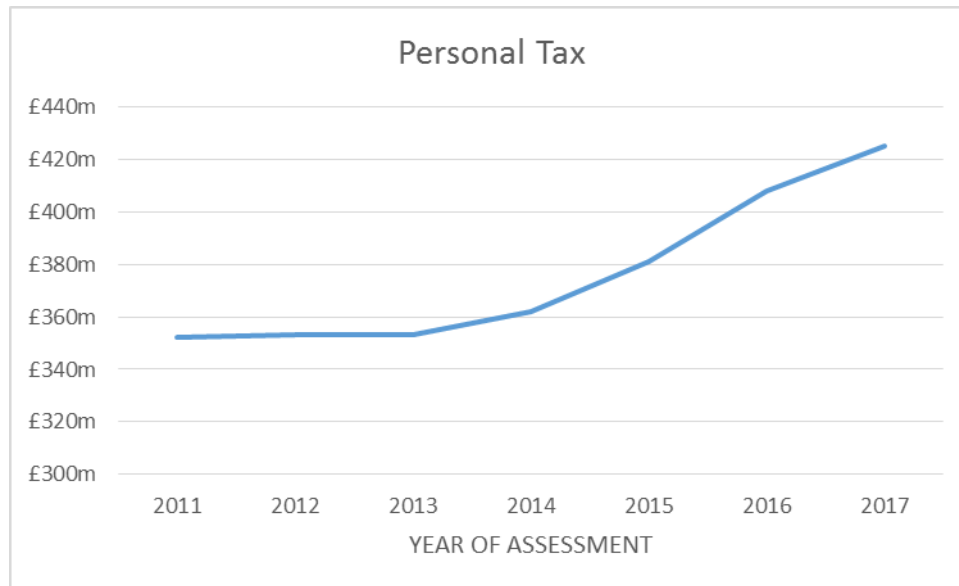
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<sup>1</sup> Inclusive of all utility companies with or without a positive tax liability

<sup>2</sup> Inclusive of GST companies with £0 liability who did receive a refund

## 4 Sources of Revenue by Year of Assessment

### 4.1 Sources of Revenue – Personal Tax, Corporate Tax and GST



	Year of Assessment/Calendar Year						
	2011	2012	2013	2014	2015	2016	2017
Personal Tax	£352m	£353m	£353m	£362m	£381m	£408m	£425m
Business Tax	£79m	£89m	£81m	£90m	£94m	£89m	£95m
GST <sup>3</sup>	£57m	£69m	£69m	£72m	£74m	£77m	£80m
ISE (International Service Entity)	£9m	£9m	£9m	£9m	£9m	£9m	£9m
<b>Total</b>	<b>£500m</b>	<b>£520m</b>	<b>£510m</b>	<b>£530m</b>	<b>£560m</b>	<b>£580m</b>	<b>£610m</b>

Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals

<sup>3</sup> GST is inclusive of Tax collected by Jersey Revenue and Customs and Immigration. See Section 12.1

## 5 Personal Tax

### 5.1 Personal Taxpayers by Count and Net Tax Payable

Taxpayers										
Year of Assessment 2016						Year of Assessment 2017				
	Non-resident	Resident			Grand Total	Non-resident	Resident			Grand Total
		Standard Rate	Marginal Rate	Total			Standard Rate	Marginal Rate	Total	
Married	460	2,500	14,360	16,860	17,320	350	2,430	14,610	17,040	17,400
Single	710	2,450	27,590	30,040	30,750	560	2,530	29,320	31,850	32,410
<b>Total</b>	<b>1,170</b>	<b>4,950</b>	<b>41,950</b>	<b>46,900</b>	<b>48,070</b>	<b>910</b>	<b>4,970</b>	<b>43,930</b>	<b>48,890</b>	<b>49,800</b>

Net Tax Payable										
Year of Assessment 2016						Year of Assessment 2017				
	Non-resident	Resident			Grand Total	Non-resident	Resident			Grand Total
		Standard rate	Marginal rate	Total			Standard Rate	Marginal Rate	Total	
Married	£2m	£119m	£127m	£245m	£247m	£1m	£119m	£134m	£253m	£254m
Single	£2m	£54m	£105m	£159m	£161m	£2m	£58m	£112m	£170m	£171m
<b>Total</b>	<b>£4m</b>	<b>£172m</b>	<b>£232m</b>	<b>£404m</b>	<b>£408m</b>	<b>£3m</b>	<b>£177m</b>	<b>£246m</b>	<b>£422m</b>	<b>£425m</b>

Personal Tax		Taxpayers		Net Tax Payable	
		2016	2017	2016	2017
Non-resident		1,170	910	£4m	£3m
Resident	Standard Rate	4,950	4,970	£172m	£177m
	Marginal Rate	41,950	43,930	£232m	£246m
<b>Total</b>		<b>48,070</b>	<b>49,800</b>	<b>£408m</b>	<b>£425m</b>

Notes: All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals

## 5.2 Taxpayers (Excluding Non-residents) by Marital Status by Age

Taxpayers						
Marital Status	Year of Assessment 2016			Year of Assessment 2017		
	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total
Single	2,070	24,630	26,700	2,160	26,140	28,310
Single 65 years old plus <sup>4</sup>	380	2,960	3,350	370	3,170	3,540
Married / Civil Partnership	2,120	11,240	13,360	2,040	11,410	13,450
Married / Civil Partnership 65 years old plus	380	3,120	3,500	390	3,200	3,590
<b>Total</b>	<b>4,950</b>	<b>41,950</b>	<b>46,910</b>	<b>4,970</b>	<b>43,930</b>	<b>48,890</b>

Notes: At the start of the tax year, either one or both of a married couple / civil partnership are 65 years old or over to receive the higher threshold relief. All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals.

Net Tax Payable						
Marital Status	Year of Assessment 2016			Year of Assessment 2017		
	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total
Single	£45m	£95m	£140m	£ 48m	£ 101m	£ 149m
Single 65 years old plus	£9m	£10m	£19m	£ 10m	£ 11m	£ 21m
Married / Civil Partnership	£100m	£107m	£207m	£ 99m	£ 113m	£ 212m
Married / Civil Partnership 65 years old plus	£18m	£20m	£39m	£ 19m	£ 21m	£ 40m
<b>Total</b>	<b>£172m</b>	<b>£232m</b>	<b>£404m</b>	<b>£ 177m</b>	<b>£ 246m</b>	<b>£ 422m</b>

Personal Tax	Taxpayers		Net Tax Payable	
	2016	2017	2016	2017
Standard Rate	4,950	4,970	£172m	£177m
Marginal Rate	41,950	43,930	£232m	£246m
<b>Total</b>	<b>46,900</b>	<b>48,890</b>	<b>£404m</b>	<b>£422m</b>

Notes: All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals.

<sup>4</sup> Grandfathering of entitlement to age enhanced exemption thresholds - the entitlement to the age enhanced exemption threshold will be limited from the 2018 year of assessment to those who turned 65 before 1 January 2017. Those who turn 65 on or after 1 January 2017 will be entitled to the standard exemption thresholds.

## 6 Income Sources and Tax Payable

### 6.1 Income by Sources Totals

Rate	2017				
	Count	Total Income	Total TAS Income	Total Income Including TAS	Net Tax Payable
Marginal	43,930	£1,912m	£3m	£1,914m	£246m
Standard	4,970	£1,093m	£15m	£1,107m	£177m
<b>Total</b>	<b>48,890</b>	<b>£3,004m</b>	<b>£18m</b>	<b>£3,022m</b>	<b>£422m</b>

Rate	2016				
	Count	Total Income	Total TAS Income	Total Income Including TAS	Net Tax Payable
Marginal	41,950	£1,819m	£3m	£1,821m	£232m
Standard	4,950	£1,036m	£12m	£1,048m	£172m
<b>Total</b>	<b>46,900</b>	<b>£2,855m</b>	<b>£15m</b>	<b>£2,870m</b>	<b>£404m</b>

Income by Source	2016	2017
Total Income	£2,855m	£3,004m
Total Taxed at Source (TAS) Income	£15m	£18m
Total Income Including TAS	£2,870m	£3,022m
<b>Net Tax Payable</b>	<b>£404m</b>	<b>£422m</b>

### 6.2 Income Sources

2017									
Rate	Count	Total Income by Source					Total TAS Income	Total Income Including TAS	Net Tax Payable
		Total Earned Income <sup>5</sup>	Total Unearned Income	Total Pensions Income	Total Business Income	Total Income			
Marginal	43,930	£1,512m	£116m	£216m	£67m	£1,912m	£3m	£1,914m	£ 246m
Standard	4,970	£566m	£394m	£41m	£91m	£1,093m	£15m	£1,107m	£ 177m
<b>Total</b>	<b>48,890</b>	<b>£2,079m</b>	<b>£510m</b>	<b>£257m</b>	<b>£159m</b>	<b>£3,004m</b>	<b>£18m</b>	<b>£3,022m</b>	<b>£422m</b>

Notes:

- All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals
- TAS - Taxed at source income (Jersey)
- Standard rate taxpayers are taxed at 20% of their total income, therefore 20% of £1,107m should yield £221m. But in 2017 standard taxpayers paid £177m. This is due to standard rate taxpayers receiving some reliefs in 2017 and/or receiving tax credits on income where tax has already been paid.

<sup>5</sup> Employment income only



### 6.3 Income Range by Tax Paid

2017			
Income Range	Count of Taxpayers	Net Tax	% of Total Tax Paid
£20,000 or less	7,930	£ 6m	
£20,001 - £25,000	5,120	£ 10m	
£25,001 - £30,000	4,760	£ 13m	
£30,001 - £35,000	4,370	£ 15m	
£35,001 - £40,000	3,590	£ 16m	
£40,001 - £45,000	2,930	£ 15m	
£45,001 - £50,000	2,570	£ 16m	
<b>Subtotal Income £50,000 or less</b>	<b>31,260</b>	<b>£ 91m</b>	<b>22%</b>
£50,001 - £55,000	2,150	£ 15m	
£55,001 - £60,000	1,850	£ 15m	
£60,001 - £65,000	1,480	£ 13m	
£65,001 - £70,000	1,270	£ 13m	
£70,001 - £75,000	1,100	£ 12m	
£75,001 - £80,000	980	£ 11m	
£80,001 - £85,000	830	£ 10m	
£85,001 - £90,000	760	£ 11m	
£90,001 - £95,000	660	£ 10m	
£95,001 - £100,000	600	£ 10m	
<b>Subtotal Income between £50,001 &amp; £100,000</b>	<b>11,670</b>	<b>£ 119m</b>	<b>28%</b>
£100,001 - £250,000	4,980	£ 128m	
£250,001 - £500,000	660	£ 40m	
Greater than £500,000	320	£ 45m	
<b>Subtotal Income greater than £100,000</b>	<b>5,960</b>	<b>£ 212m</b>	<b>50%</b>
<b>Total</b>	<b>48,890</b>	<b>£ 422m</b>	<b>100%</b>

Notes:

- Generally the income is representative of a full year's income. However in some cases the income relates to seasonal workers or contract staff who are not resident in Jersey for a whole year and therefore receive allowances apportioned to the time they are resident. Thus it is possible to have what appears to be a low income and still have a tax liability.
- For married / civil partnership the allocation on the income range is determined by reference to combined marital / partnership income
- All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals.
- For 2016, please see Tax Statistical Digest <https://www.gov.je>

## 6.4 Income Range by Marital Status by Tax Paid

2017					
Income Range	Married		Single		Grand Total
	Tax Payers	Net Tax	Tax Payers	Net Tax	
£20,000 or less	250	£ 0m	7,680	£ 6m	£ 6m
£20,001 - £25,000	110	£ 0m	5,010	£ 10m	£ 10m
£25,001 - £30,000	440	£ 0m	4,320	£ 13m	£ 13m
£30,001 - £35,000	960	£ 1m	3,410	£ 14m	£ 15m
£35,001 - £40,000	1,030	£ 2m	2,560	£ 13m	£ 16m
£40,001 - £45,000	1,060	£ 3m	1,870	£ 12m	£ 15m
£45,001 - £50,000	1,110	£ 5m	1,460	£ 11m	£ 16m
£50,001 - £55,000	1,030	£ 6m	1,120	£ 10m	£ 15m
£55,001 - £60,000	990	£ 6m	860	£ 8m	£ 15m
£60,001 - £65,000	840	£ 6m	640	£ 7m	£ 13m
£65,001 - £70,000	800	£ 7m	470	£ 6m	£ 13m
£70,001 - £75,000	720	£ 7m	380	£ 5m	£ 12m
£75,001 - £80,000	690	£ 7m	280	£ 4m	£ 11m
£80,001 - £85,000	640	£ 7m	200	£ 3m	£ 10m
£85,001 - £90,000	550	£ 7m	210	£ 3m	£ 11m
£90,001 - £95,000	520	£ 7m	150	£ 2m	£ 10m
£95,001 - £100,000	450	£ 7m	150	£ 3m	£ 10m
£100,001 - £250,000	4,070	£ 104m	910	£ 24m	£ 128m
£250,001 - £500,000	540	£ 33m	120	£ 7m	£ 40m
Greater than £500,000	260	£ 35m	60	£ 10m	£ 45m
<b>Grand Total</b>	<b>17,040</b>	<b>£ 253m</b>	<b>31,850</b>	<b>£ 170m</b>	<b>£ 422m</b>

Note: All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals. Table above excludes Non-Residents.

## 7 Prior Year and Current Year Basis (PYB – CYB)

### 7.1 Personal Taxpayers by PYB or CYB

Count						
Marital Status	Year of Assessment 2016			Year of Assessment 2017		
	Prior Year Basis	Current Year Basis	Total	Prior Year Basis	Current Year Basis	Total
Married	13,810	3,050	16,860	13,580	3,460	17,040
Single	17,560	12,490	30,040	17,420	14,430	31,850
<b>Total</b>	<b>31,360</b>	<b>15,530</b>	<b>46,900</b>	<b>31,000</b>	<b>17,890</b>	<b>48,890</b>

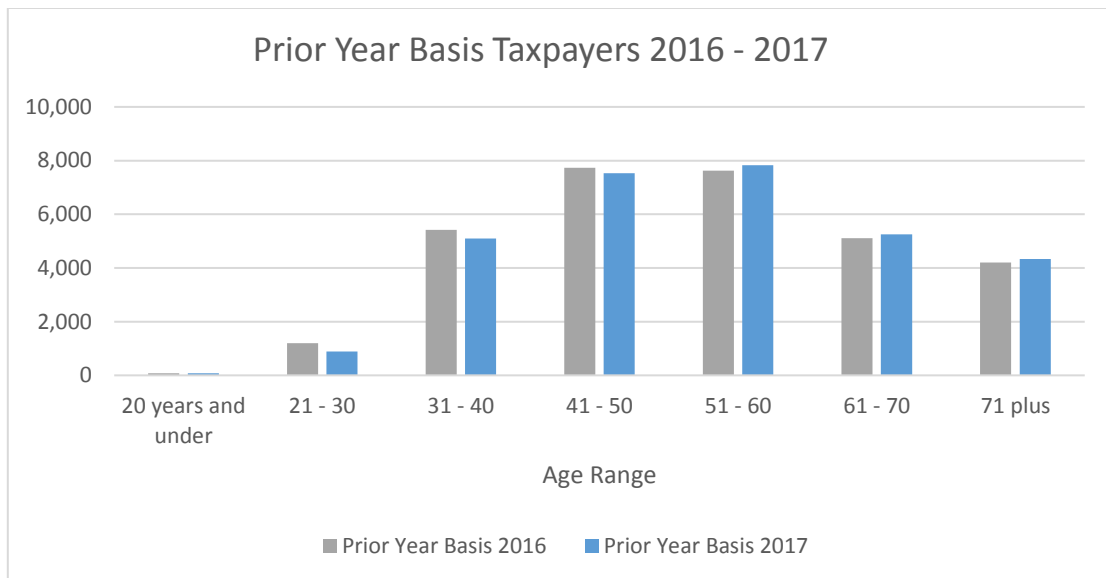
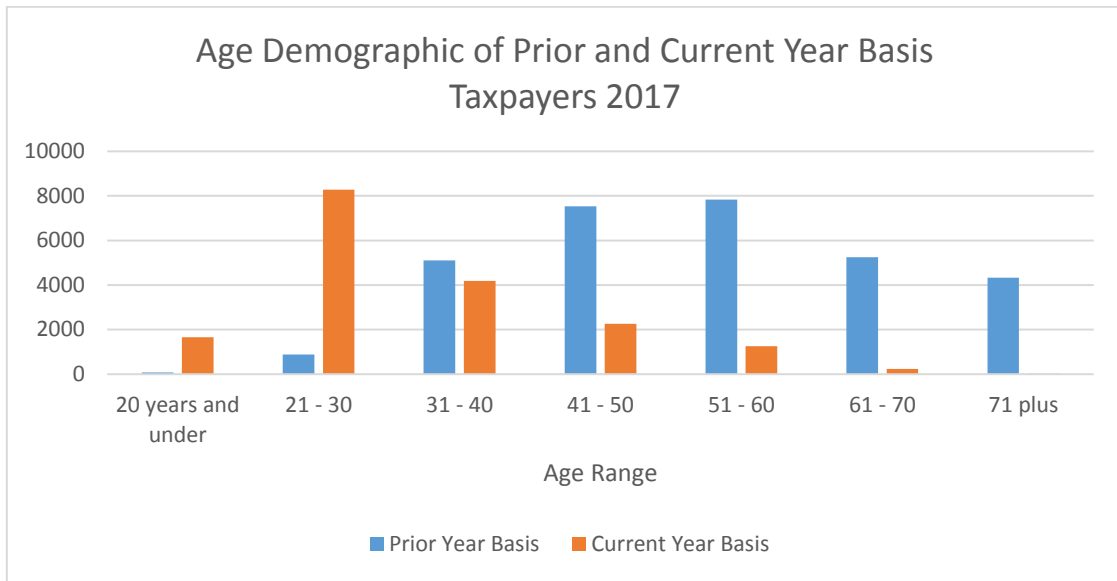
### 7.2 Personal Taxpayers by PYB or CYB by Net Tax Paid

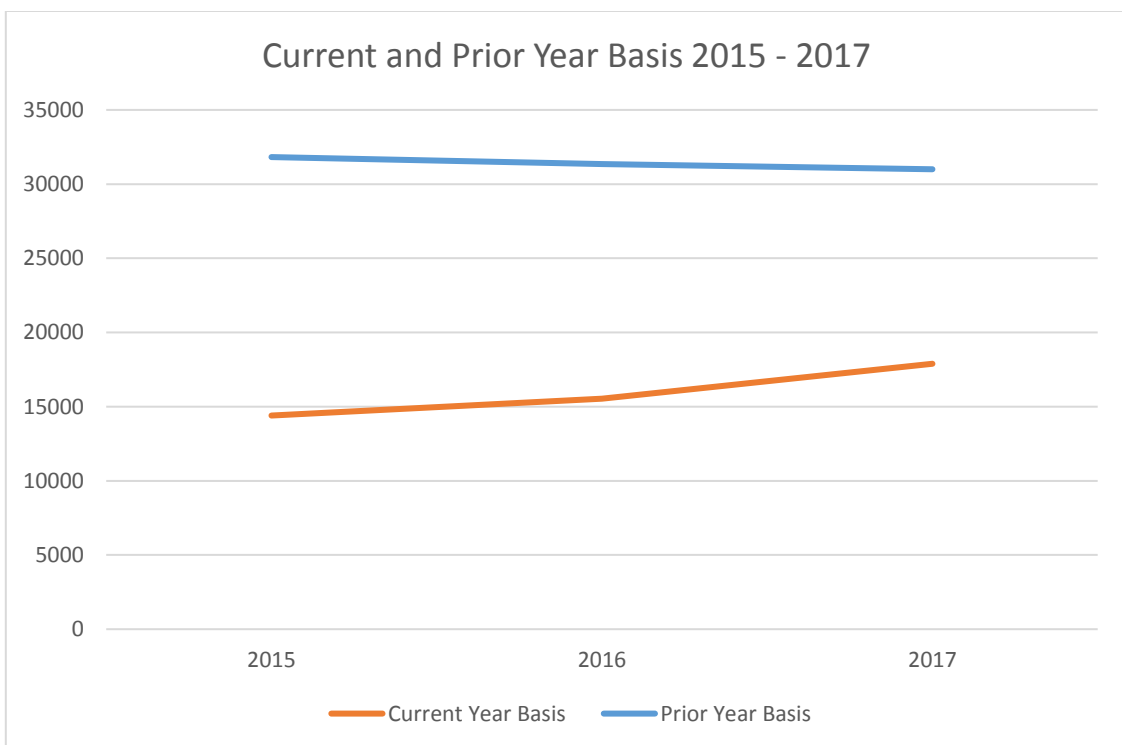
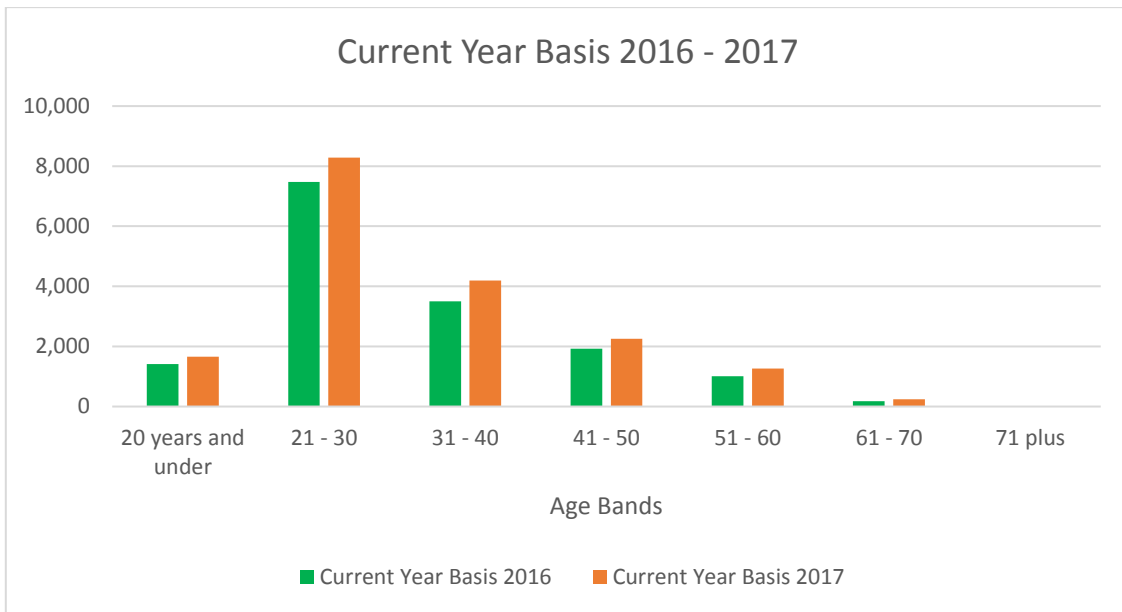
Net Tax Payable						
Marital Status	Year of Assessment 2016			Year of Assessment 2017		
	Prior Year Basis	Current Year Basis	Total	Prior Year Basis	Current Year Basis	Total
Married	£201m	£44m	£245m	£202m	£50m	£253m
Single	£111m	£48m	£159m	£114m	£56m	£170m
<b>Total</b>	<b>£312m</b>	<b>£92m</b>	<b>£404m</b>	<b>£316m</b>	<b>£106m</b>	<b>£422m</b>

### 7.3 Personal Taxpayers by PYB or CYB by Age Demographic

Age	Year of Assessment 2016			Year of Assessment 2017		
	Prior Year Basis	Current Year Basis	Total Tax Payers	Prior Year Basis	Current Year Basis	Total Tax Payers
20 years and under	80	1,410	1,490	80	1,660	1,740
21 - 30	1,200	7,480	8,690	890	8,280	9,170
31 - 40	5,420	3,500	8,920	5,100	4,190	9,290
41 - 50	7,730	1,930	9,660	7,530	2,260	9,790
51 - 60	7,630	1,010	8,640	7,830	1,260	9,090
61 - 70	5,110	180	5,290	5,250	240	5,480
71 plus	4,200	10	4,220	4,330	20	4,350
<b>Total</b>	<b>31,360</b>	<b>15,530</b>	<b>46,900</b>	<b>31,000</b>	<b>17,890</b>	<b>48,890</b>

Note: For married couples / civil partnership age is based on the oldest of the couple. All new taxpayers are registered as CYB, unless they are sole traders or their income derives only from investment income then they are PYB.





## 7.4 Income Streams by CYB and PYB

	Count	Total Earned Income	Total Unearned Income	Total Pension Income	Total Business Income	Total Income	Total Taxed at Source (TAS) Income	Total Income Including TAS	Net Tax Payable
PYB	31,000	£1,364m	£437m	£252m	£145m	£2,198m	£17m	£2,216m	£316m
CYB	17,890	£714m	£73m	£4m	£14m	£806m	£0m	£806m	£106m
<b>Total</b>	<b>48,890</b>	<b>£2,079m</b>	<b>£510m</b>	<b>£257m</b>	<b>£159m</b>	<b>£3,004m</b>	<b>£18m</b>	<b>£3,022m</b>	<b>£422m</b>

PYB - Income Stream	Total 2015	Total 2016	Total 2017
Total Earned Income	£1,363m	£1,364m	£1,364m
Total Unearned Income	£397m	£433m	£437m
Total Pension Income	£233m	£250m	£252m
Total Business Income	£131m	£140m	£145m
<b>Total Income</b>	<b>£2,124m</b>	<b>£2,188m</b>	<b>£2,198m</b>
<b>Net Tax Payable</b>	<b>£300m</b>	<b>£312m</b>	<b>£316m</b>

CYB - Income Stream	Total 2015	Total 2016	Total 2017
Total Earned Income	£542m	£618m	£714m
Total Unearned Income	£17m	£28m	£73m
Total Pension Income	£3m	£11m	£4m
Total Business Income	£6m	£9m	£14m
<b>Total Income</b>	<b>£567m</b>	<b>£667m</b>	<b>£806m</b>
<b>Net Tax Payable</b>	<b>£78m</b>	<b>£92m</b>	<b>£106m</b>

Note:

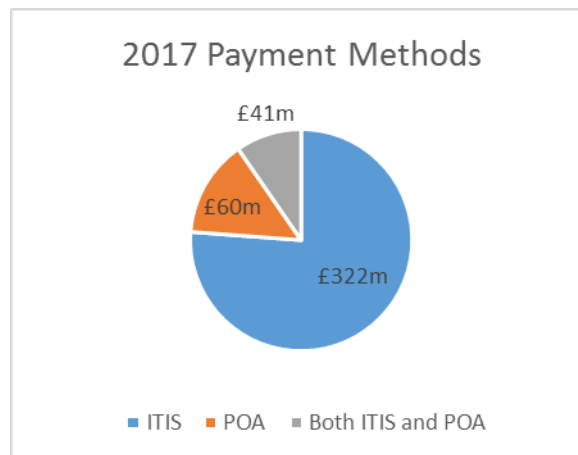
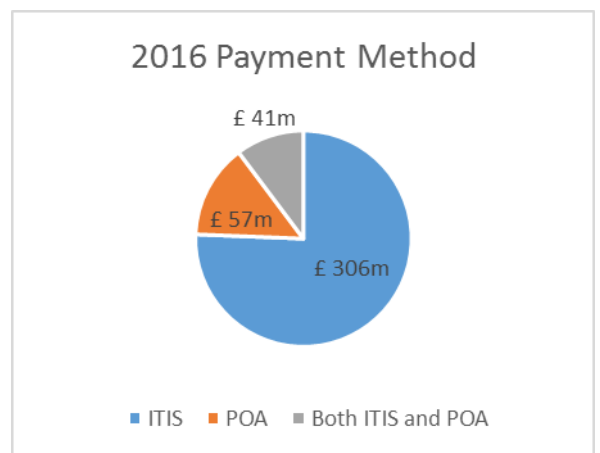
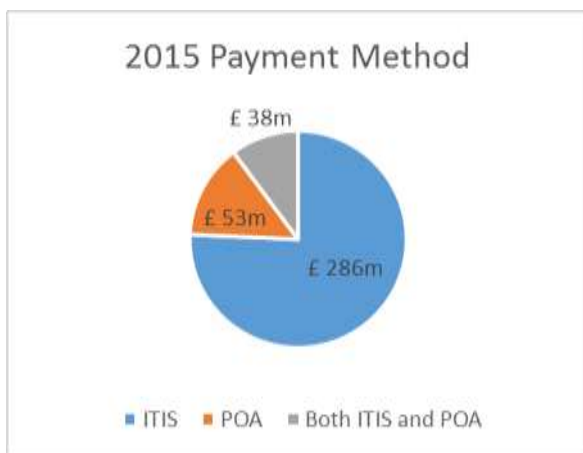
1/ All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column.

2/ The 2016 CYB Total Pension figure is skewed up by a small number of taxpayer declaring one off very large pension incomes for 2016.

## 8 Source of Payments

Payment Method	2015	2016	2017
ITIS	£286m	£306m	£322m
Payment On Account	£53m	£57m	£60m
Both ITIS and Payment On Account	£38m	£41m	£41m
<b>Net Tax Payable</b>	<b>£378m</b>	<b>£404m</b>	<b>£422m</b>

Note: Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals. Payments made by Partnerships on behalf of partners, any other payment agreements and one off direct payments are included in the 'Both ITIS and POA' category.



Notes:

- ITIS – Income Tax Instalment System
- POA – This refers to taxpayers that do not pay tax via ITIS and that are required to pay by two instalments (an interim payment on account (POA) and a final instalment) in relation to a year of assessment.
- The figures represent the amount of tax and the method of payment by year of assessment and is a figurative representative of how Revenue is received into Revenue Jersey

## 9 Quintile Analysis

### 9.1 Taxpayer – Quintile Analysis

Quintile	Total Income <sup>6</sup>	Net Tax Payable	Effective Rate	% of Net Tax Payable
1	£ 150m	£ 9m	6%	2%
2	£ 262m	£ 26m	10%	6%
3	£ 376m	£ 44m	12%	10%
4	£ 570m	£ 80m	14%	19%
5	£ 1,648m	£ 264m	16%	62%
<b>Total</b>	<b>£ 3,004m</b>	<b>£ 422m</b>		<b>100%</b>

Analysis of Tax Paid (%) by Income:	2016	2017
<b>Higher Income:</b>		
Percentage of personal income tax paid by the 5% of taxpayers with the highest income	32%	32%
Percentage of personal income tax paid by the 10% of taxpayers with the highest income (see table below)	46%	46%
Percentage of personal income tax paid by the 20% of taxpayers with the highest income	62%	62%
<b>Lower Income:</b>		
Percentage of personal income tax paid by the 20% of taxpayers with the lowest income	2%	2%

#### Percentage of Personal Income Tax Paid by the 10% of taxpayers with the Highest Income 2013 - 2017 years of assessment

	2013	2014	2015	2016	2017
Percentage of personal income tax paid by the 10% of taxpayers with the highest income (see table above)	45%	46%	45%	46%	46%

<sup>6</sup> Excluding TAS income



## 10 Allowances, Reliefs and Deductions for Income Tax

### 10.1 Children

	Rate	2015	2016	2017
<b>Number of Children - Lower Allowance</b>	Marginal	13,650	14,140	14,620
	Standard	2,900	2,660	2,490
	<b>Total</b>	<b>16,550</b>	<b>16,800</b>	<b>17,110</b>
<b>Cost - Lower Allowance</b>	Marginal	£10m	£11m	£11m
	Standard	£2m	£1m	£0.5m
	<b>Total</b>	<b>£12m</b>	<b>£12m</b>	<b>£12m</b>

	Rate	2015	2016	2017
<b>Number of Children - Higher Allowance</b>	Marginal	1,240	1,200	1,250
	Standard	490	490	510
	<b>Total</b>	<b>1,730</b>	<b>1,690</b>	<b>1,750</b>
<b>Cost - Higher Allowance</b>	Marginal	£3m	£3m	£3m
	Standard	£1m	£1m	£1m
	<b>Total</b>	<b>£3m</b>	<b>£4m</b>	<b>£3m</b>

<b>Total Cost Children Higher and Lower Allowance</b>	Marginal	£13m	£14m	£14m
	Standard	£3m	£2m	£1m
	<b>Total</b>	<b>£16m</b>	<b>£16m</b>	<b>£15m</b>

<b>Total Number of Children Higher and Lower Allowance</b>	Marginal	14,890	15,340	15,870
	Standard	3,390	3,150	3,000
	<b>Total</b>	<b>18,280</b>	<b>18,490</b>	<b>18,870</b>

<b>Total Number of Taxpayers Higher and Lower Allowance</b>	Marginal	9,550	9,810	10,160
	Standard	1,780	1,680	1,600
	<b>Total</b>	<b>11,330</b>	<b>11,490</b>	<b>11,760</b>

Note: All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column

<b>Child Care Relief</b>			
	2015	2016	2017
<b>Number of Children</b>	2,220	2,410	2,530
<b>Number of Taxpayers</b>	1,830	1,970	2,030
<b>Cost</b>	<b>£2m</b>	<b>£3m</b>	<b>£3m</b>

<b>Additional Personal Allowance</b>				
	<b>Rate</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Number of Taxpayers</b>	Marginal	2,460	2,520	2,680
	Standard	200	160	150
	<b>Total</b>	<b>2,660</b>	<b>2,680</b>	<b>2,830</b>
<b>APA Cost</b>	Marginal	£3m	£3m	£3m
	Standard	£0m	£0m	£0m
	<b>Total</b>	<b>£3m</b>	<b>£3m</b>	<b>£3m</b>

1. Count of taxpayers/children rounded to nearest 10. Note: All taxpayer counts rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals
2. Small amount of double counting of children when separated parents both claim for child
3. Both marginal rate and standard rate taxpayers can receive APA.

## 10.2 Mortgage Relief

Mortgage Relief			
	2015	2016	2017
Number of Taxpayers	8,940	9,070	9,117
Amount of Interest Relief Claimed	£12m	£11m	£10m

Mortgage interest relief is only available to marginal rate taxpayers.

For interest relief on your main residence there is a capital restriction of £300,000.

Phasing out interest tax relief for main residence - from the year of assessment 2017 the interest cap is reducing by £1,500 per annum until the interest relief is removed from the year of assessment 2026.

## 10.3 Pension Contributions

Pension Contributions			
	2015	2016	2017
Number of Taxpayers	15,190	15,050	15,613
Amount of Retirement Relief Claimed	£11m	£11m	£10m

Available to standard rate and marginal rate taxpayers and deductible as an expense against relevant earnings.

## 11 Corporate Tax

### 11.1 Tax Payable by Tax Rate

<b>Companies by Rate</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Count - 0% companies - No tax payable	42,700	44,730	46,960	43,990	43,530	40,540
Count - 0% companies - positive tax payable from Jersey property rental or development, quarrying in Jersey, or from the importation and/or supply of hydrocarbon oil	1,290	1,290	1,290	1,260	1,220	1,260
Total Count 0% Companies	43,990	46,020	48,250	45,250	44,750	41,800
<b>Total tax payable by 0% companies in receipt of Jersey property income/oil income etc.</b>	<b>£18m</b>	<b>£17m</b>	<b>£18m</b>	<b>£20m</b>	<b>£21m</b>	<b>£22m</b>
Count - 10% companies – No Tax Payable	730	730	730	690	710	720
Count - 10% companies - Tax payable	210	210	220	210	190	200
Total Count - 10% companies	940	940	950	900	900	920
<b>Total tax payable by 10% companies</b>	<b>£67m</b>	<b>£63m</b>	<b>£70m</b>	<b>£70m</b>	<b>£63m</b>	<b>£68m</b>
Count 20% (utility) Companies	20	20	20	20	20	20
<b>Total tax payable by 20% (utility) companies</b>	<b>£3m</b>	<b>£3m</b>	<b>£3m</b>	<b>£4m</b>	<b>£4m</b>	<b>£5m</b>
<b>Count</b>	<b>44,950</b>	<b>46,980</b>	<b>49,220</b>	<b>46,170</b>	<b>45,670</b>	<b>42,740</b>
<b>Tax payable</b>	<b>£89m</b>	<b>£82m</b>	<b>£91m</b>	<b>£94m</b>	<b>£89m</b>	<b>£95m</b>

Note: Count of companies rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals

Includes foreign incorporated but Jersey tax resident companies

## 12 Goods and Services Tax (GST)

### 12.1 GST by Industry Codes

Classification	GST Charge				
	2014	2015	2016	2017	2018
A - Agriculture, Forestry and Fishing	£1m	£1m	£1m	£1m	£1m
B - Mining and Quarrying	£1m	£1m	£1m	£1m	£1m
C – Manufacturing	£2m	£2m	£2m	£2m	£3m
D - Electricity, Gas, Steam, and Air Conditioning	£4m	£5m	£4m	£5m	£5m
E - Water Supply Sewerage Waste management	£1m	£1m	£1m	£1m	£1m
F – Construction	£6m	£6m	£6m	£6m	£6m
G - Wholesale and Retail Trade	£37m	£38m	£38m	£38m	£41m
H - Transportation and Storage	£1m	£1m	£1m	£2m	£2m
I - Accommodation and food services activities	£7m	£8m	£8m	£8m	£9m
J - Information and Communication	£6m	£6m	£6m	£6m	£6m
K - Financial and Insurance Activities	£0m	£0m	£0m	£1m	£1m
L - Real Estate Activities	£2m	£1m	£1m	£1m	£1m
M - Professional Scientific and Technical Activities	£3m	£3m	£4m	£4m	£4m
N - Administrative and Support Service Activities	£2m	£2m	£3m	£3m	£3m
O - Public Administration and Defence	-£5m	-£5m	-£5m	-£5m	-£5m
P – Education	£0m	£0m	£0m	£0m	£0m
Q - Human Health and Social Work Activities	£0m	£0m	£0m	£0m	£0m
R - Arts Entertainment and Recreation	£1m	£1m	£1m	£1m	£1m
S - Other Service Activities	£0m	£0m	£0m	£0m	£0m
T - Activities of Households as Employers	£0m	£0m	£0m	£0m	£0m
V – Charity	-£1m	-£1m	-£1m	-£1m	-£2m
W - DIY Housebuilder	£0m	£0m	£0m	£0m	£0m
X – Other	£0m	£0m	£0m	£0m	£0m
<b>Total</b>	<b>£69m</b>	<b>£70m</b>	<b>£73m</b>	<b>£75m</b>	<b>£75m</b>

Notes: Classification based on Companies House – Standard industrial classification of economic activities (SIC)  
 Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals

Collection Of GST	GST Charge				
	2014	2015	2016	2017	2018
<b>GST Collected By Revenue Jersey</b>	<b>£69m</b>	<b>£70m</b>	<b>£73m</b>	<b>£75m</b>	<b>£75m</b>
<b>GST Collected By Customs and Immigration Service</b>	<b>£3m</b>	<b>£4m</b>	<b>£4m</b>	<b>£5m</b>	<b>£6m</b>
<b>TOTAL GST</b>	<b>£72m</b>	<b>£74m</b>	<b>£77m</b>	<b>£80m</b>	<b>£81m</b>

## 13 International Service Entities

	2012	2013	2014	2015	2016	2017	2018
<b>Principle Ref N° Count</b>	340	340	370	380	380	380	350
<b>Member Count</b>	1,440	1,460	1,580	1,610	1,760	1,640	1800
<b>Deposit Taker</b>	30	30	20	20	20	20	20
<b>Participating Member</b>	640	660	670	630	630	560	730
<b>Fund Functionary</b>	30	30	30	20	20	20	10
<b>Managed Manager</b>	120	130	140	140	180	180	190
<b>Affiliated Leader</b>	100	100	90	90	90	90	90
<b>Fund Services Business</b>	120	130	120	120	110	110	120
<b>Non-Affiliated Person</b>	0	0	10	10	10	0	10
<b>Other ISE</b>	510	490	610	670	790	750	680
<b>Entity applying to maintain a list</b>	100	110	90	100	90	90	90
<b>CIF/AIF Collective investment fund &amp; Alternative investment fund</b>	0	0	0	0	0	0	40
<b>MEM*</b>	0	0	0	0	0	0	0
<b>AIFSB - AIF services business</b>	0	0	0	0	0	0	10
<b>Number of Vehicles</b>	31,750	32,750	32,670	32,470	31,660	30,740	29,960
<b>Total Fee</b>	£9m	£9m	£9m	£9m	£9m	£8m	£9m

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

Count rounded to nearest 10. Figures are shown rounded to the nearest £ million; hence components may not sum to row or column totals

## 14 High Value Residents

Jersey's 'High Value Residents' ('HVRs often referred to as '11ks' ), relates to those individuals who come to Jersey by obtaining "entitled status" under Regulation 2(1)(e) of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013 and those who have access to preferential tax rates.

The number of HVRs resident in Jersey continually varies due to those taking up residence and those leaving the Island. Current records indicate there are 166 resident HVRs (this figure includes those HVRs that will have taken up residence in 2018 and in 2019 to date)<sup>7</sup>.

Tax Payable and Count of HVR's 2016 - 2017<sup>8</sup>

	2016	2017
<b>Tax</b>	£12m	£13m
<b>Count</b>	101	122

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<sup>7</sup> As at 11<sup>th</sup> November 2019

<sup>8</sup> All of the Personal Tax Tables in this digest are inclusive of HVR data

## 15 Methodological Notes

- Counts of taxpayers are inclusive of those taxpayers who have married or separated in the year of assessment. This may result in the double counting of some individuals, as they may be counted as a single taxpayer for part of the marital year and again as part of a married couple for the remainder of the year. This is dependent on being a taxpayer in one or both instances.
- Comparisons to previously published data should be treated with caution as data has occasionally been revised and the methodologies used may differ.
- When compiling this report further analysis was conducted on married couples/civil partners who have elected for separate assessment. To identify the tax rate used this has resulted in differences in the number of standard tax payers compared to previously published data.
- All the data is drawn from the Revenue Jersey ageing software and database which presents methodological challenges when producing statistics. A software replacement program is currently underway which should address these issues.
- As a matter of policy Revenue Jersey will not disaggregate data on groups consisting of fewer than 12. This is to avoid inadvertent exposure of, or intrusion into, the affairs of individual taxpayers.



## 16 Appendix 1

### 16.1 Tax Exemption Thresholds

#### 1.1

Income Tax Exemption Thresholds					
Exemption thresholds deducted using the marginal relief 26% calculation of tax					
	2015	2016	2017	2018	2019
Single	£14,200	£14,350	£14,550	£14,900	£15,400
Married / Civil Partnership	£22,800	£23,000	£23,350	£23,950	£24,800
Single (aged 65 or over for the whole of the year) / 2018 - Born before 1952	£15,900	£15,900	£15,900	£15,900	£15,900
Married / Civil Partnership (aged 65 or over for the whole of the year) / 2018 - Born before 1952	£26,100	£26,100	£26,100	£26,100	£26,100

Additions to exemption thresholds					
	2015	2016	2017	2018	2019
Wife / civil partner 'B' working / Second earner's allowance	£4,500	£4,500	£5,000	£5,850	£6,000
Child (see note 1)	£3,000	£3,000	£3,000	£3,000	£3,000
Child in further education	£9,000	£9,000	£9,000	£9,000	
Single parent / additional allowance in respect of children (see note 2)	£4,500	£4,500	£4,500	£4,500	£4,500
Childcare tax relief (maximum)	£6,150	£6,150	£6,150	£6,150	£6,150
Enhanced childcare tax relief (pre-school age children)	£12,000	£14,000	£16,000	£16,000	£16,000
Qualifying mortgage interest relief (maximum)	£15,000	£15,000	£13,500	£12,000	£10,500

#### Notes

##### 1. Children

A claim can be made for your child if they are under the age of 16, or if over the age of 16 was receiving full-time instruction at any school. Receiving full time education at any school doesn't include receiving higher education within the meaning of the Education (Jersey) Law 1999, for example degrees or courses in preparation for professional examination at a higher level.

You therefore can't claim this allowance for a child in higher education, but you may be able to get a grant from student finance.

You may still be able to claim additional allowance.

##### 2. Additional allowance for children

This allowance is only due if:

- you are not entitled to the married or civil partnership exemption threshold
- you wholly maintain your spouse or civil partner who is totally incapacitated by physical or mental infirmity
- your dependent child is under the age of 25 on 31 August in the year of assessment
- your child is 16 year or over at the start of the year, they must have been in full time instruction at any school or in full time higher education, for example a degree course or equivalent
- your child is in full time higher education, they must be a dependent student as defined by student finance

##### 3. Child care tax relief

You must be entitled to claim tax relief for a child and be making the payments yourself to a registered child care provider for that child.

##### 4. Loan interest relief for main Jersey residence

Interest relief for your home is still available but it's being phased out.