

Optional move to Independent Taxation

As a married couple or civil partnership, you can now choose to move to Independent Taxation from 2023.

People who are independently taxed are responsible for filing their own return and receiving and paying their own bill throughout their lives, whether they are single, co-habiting, in a civil partnership or married.

You'll need to check how moving will affect you before you make the election, because you can't change your mind once you've chosen to move.

Making your decision

It's important you understand how tax works and how your tax bill may change before you decide.

You should consider not just what you would pay in the first year, but also how possible future changes of circumstance between 2023 and 2025, such as having children or retiring, may affect you if you're independently taxed.

60% of couples moving to Independent Taxation will be better off or see no real difference in their tax. Around 7,000 couples, where only one partner has taxable income, may get a higher tax bill under Independent Taxation, and wish to claim a new compensatory allowance. If legislation is passed by the States Assembly and Independent Taxation becomes mandatory, the Government will provide a compensatory allowance for

anyone who would otherwise pay more tax because of moving to Independent Taxation.

If now isn't the right time for you to move, you can wait until it becomes mandatory and the allowance is in place. You don't need to tell us if you choose not to elect.

Tax calculator

You can use our online tax calculator to explore different circumstances, make changes to information such as salary amount, number of children, and see how this affects:

- your allowances
- how much of your income is taxed
- the amount of tax and long-term care you may pay.

A step-by-step demonstration video is available to help you use the calculator.

Getting advice

We can't advise you whether to move or not, but you can seek additional advice from an independent financial advisor or Citizens Advice in certain circumstances.

How to elect for Independent Taxation

Deciding to move to Independent Taxation must be a joint decision by both spouses or civil partners. You must both complete a legal election form and you can do this by:

- visiting gov.je/IndependentTax and using the online election form or printing off a paper form, completing it and returning it to Revenue Jersey
- calling Revenue Jersey on 440300 to request a form be posted to you

Deadline: 29 July 2022

You must ensure you both complete the relevant declarations and signatures and ensure Revenue Jersey receive a correctly completed form by 29 July 2022.

Find out more

Details are available at gov.je/IndependentTax and includes:

- a leaflet we sent to all households in September last year
- the tax calculator
- a recording of a livestream event, held in November

The leaflet and printed copies of the information on the website are available at Citizens Advice, the Library, and Parish Halls.