

Tax Statistical Digest

Income Tax: Year of Assessment 2016

GST: Calendar Year 2017

Tax Analysts
November 2018

Version 1.0

Contents

Contents.....	2
1 Glossary of Terms.....	3
2 Summary – Income Tax - Year of Assessment 2016	4
2.1 Personal tax	4
2.2 Corporate Tax	4
3 Summary – GST – Calendar Year 2017	4
3.1 GST.....	4
4 Sources of Revenue by Year of Assessment	5
4.1 Sources of Revenue – Personal Tax, Corporate Tax and GST.....	5
5 Personal Tax	6
5.1 Personal Taxpayers by Count and Net Tax Payable.....	6
5.2 Taxpayers (Excluding Non-residents) by Marital Status by Age.....	7
6 Income Sources and Tax Payable	8
6.1 Income by Sources Totals.....	8
6.2 Income Sources	8
6.3 Income Range by Tax Paid.....	9
6.4 Income Range by Marital Status by Tax Paid.....	10
7 Prior Year and Current Year Basis (PYB – CYB)	11
7.1 Personal Taxpayers by PYB or CYB.....	11
7.2 Personal Taxpayers by PYB or CYB by Net Tax Paid.....	11
7.3 Personal Taxpayers by PYB or CYB by Age Demographic.....	11
7.4 Income Streams by CYB and PYB.....	13
8 Source of Payments.....	14
9 Quintile Analysis.....	15
9.1 Taxpayer – Quintile Analysis.....	15
10 Allowances, Reliefs and Deductions for Income Tax.....	16
10.1 Children	16
10.2 Mortgage Relief	17
10.3 Pension Contributions	17
11 Corporate Tax	18
11.1 Tax Payable by Tax Rate	18
12 Goods and Services Tax (GST)	19
12.1 GST by Industry Codes.....	19
13 International Service Entities.....	20
14 Methodological Notes.....	21
15 Appendix 1	22
15.1 Tax Exemption Thresholds	22

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 is 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.

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 2016

2.1 Personal tax

There were 48,070 personal taxpayers with tax payable of £408m for year of assessment 2016. This is made up of:

- 46,900 resident personal taxpayers with tax payable of £404m.
- 1,170 non-resident personal taxpayers with tax payable of £4m.

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 1,430 corporate taxpayers with a positive liability¹ to tax. The tax payable by these companies was £89m for year of assessment 2016.

3 Summary – GST – Calendar Year 2017

3.1 GST

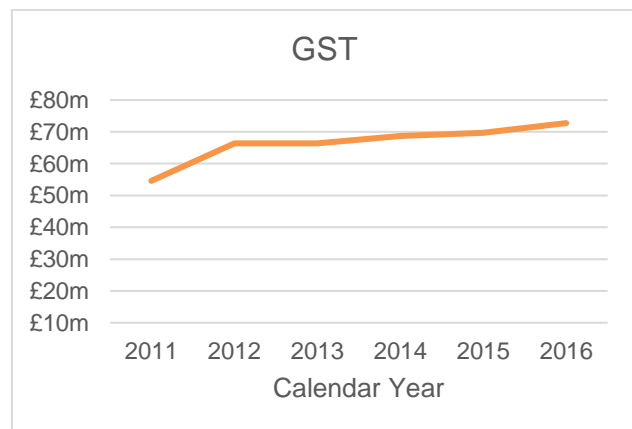
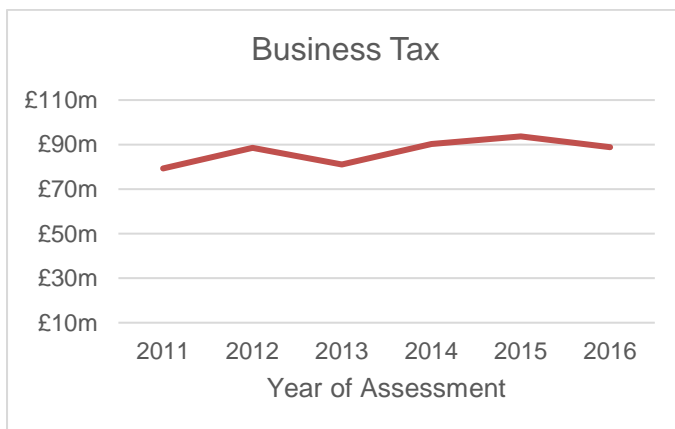
There were 1,620 GST registered businesses who remitted £90m in 2017, there was also 860 GST registered businesses that received £15m in GST refunds in 2017. This resulted in a net return of £75m from GST for 2017.

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

¹ Inclusive of all utility companies with or without a positive tax liability

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
Personal Tax	£352m	£353m	£353m	£362m	£381m	£408m
Business Tax	£79m	£89m	£81m	£90m	£94m	£89m
GST	£55m	£66m	£66m	£69m	£70m	£73m
ISE (International Service Entity)	£9m	£9m	£9m	£9m	£9m	£9m
Total	£495m	£517m	£509m	£530m	£553m	£579m

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

5 Personal Tax

5.1 Personal Taxpayers by Count and Net Tax Payable

Taxpayers										
Year of Assessment 2015						Year of Assessment 2016				
	Non-resident	Resident			Grand Total	Non-resident	Resident			Grand Total
		Standard Rate	Marginal Rate	Total			Standard Rate	Marginal Rate	Total	
Married	270	2,390	14,250	16,640	16,910	460	2,500	14,360	16,860	17,320
Single	550	2,440	27,140	29,580	30,130	710	2,450	27,590	30,040	30,750
Total	820	4,830	41,390	46,220	47,040	1,170	4,950	41,950	46,900	48,070

Net Tax Payable										
Year of Assessment 2015						Year of Assessment 2016				
	Non-resident	Resident			Grand Total	Non-resident	Resident			Grand Total
		Standard rate	Marginal rate	Total			Standard Rate	Marginal Rate	Total	
Married	£1m	£105m	£122m	£227m	£228m	£2m	£119m	£127m	£245m	£247m
Single	£2m	£52m	£99m	£151m	£153m	£2m	£54m	£105m	£159m	£161m
Total	£3m	£157m	£221m	£378m	£381m	£4m	£172m	£232m	£404m	£408m

Personal Tax		Taxpayers		Net Tax Payable	
		2015	2016	2015	2016
Non-resident		820	1,170	£3m	£4m
Resident	Standard Rate	4,830	4,950	£157m	£172m
	Marginal Rate	41,390	41,950	£221m	£232m
Total		47,040	48,070	£381m	£408m

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 2015			Year of Assessment 2016		
	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total
Single	2,090	24,270	26,360	2,070	24,630	26,700
Single 65 years old plus ²	350	2,870	3,220	380	2,960	3,350
Married / Civil Partnership	2,040	11,230	13,270	2,120	11,240	13,360
Married / Civil Partnership 65 years old plus	350	3,020	3,370	380	3,120	3,500
Total	4,830	41,390	46,220	4,950	41,950	46,900

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.

Net Tax Payable						
Marital Status	Year of Assessment 2015			Year of Assessment 2016		
	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total	Standard Rate Taxpayers	Marginal Rate Taxpayers	Total
Single	£44m	£89m	£134m	£45m	£95m	£140m
Single 65 years old plus	£8m	£10m	£17m	£9m	£10m	£19m
Married / Civil Partnership	£89m	£103m	£192m	£100m	£107m	£207m
Married / Civil Partnership 65 years old plus	£16m	£19m	£35m	£18m	£20m	£39m
Total	£157m	£221m	£378m	£172m	£232m	£404m

Personal Tax	Taxpayers		Net Tax Payable	
	2015	2016	2015	2016
Standard Rate	4,830	4,950	£157m	£172m
Marginal Rate	41,390	41,950	£221m	£232m
Total	46,220	46,900	£378m	£404m

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.

² 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	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
Total	46,900	£2,855m	£15m	£2,870m	£404m

Rate	2015				
	Count	Total Income	Total TAS Income	Total Income Including TAS	Net Tax Payable
Marginal	41,390	£1,765m	£2m	£1,768m	£221m
Standard	4,830	£926m	£13m	£939m	£157m
Total	46,220	£2,691m	£16m	£2,707m	£378m

Income by Source	2015	2016
Total Income	£2,691m	£2,855m
Total Taxed at Source (TAS) Income	£16m	£15m
Total Income Including TAS	£2,707m	£2,870m
Net Tax Payable	£378m	£404m

6.2 Income Sources

2016									
Rate	Count	Total Income by Source					Total TAS Income	Total Income Including TAS	Net Tax Payable
		Total Earned Income ³	Total Unearned Income	Total Pensions Income	Total Business Income	Total Income			
Marginal	41,950	£ 1,436m	£ 113m	£ 204m	£ 65m	£ 1,819m	£ 3m	£ 1,821m	£ 232m
Standard	4,950	£ 547m	£ 348m	£ 57m	£ 84m	£ 1,036m	£ 12m	£ 1,048m	£ 172m
Total	46,900	£ 1,982m	£ 461m	£ 262m	£ 149m	£ 2,855m	£ 15m	£ 2,870m	£ 404m

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 £1,036m should yield £207m. But in 2016 standard taxpayers paid £172m. This is due to standard rate taxpayers receiving some reliefs in 2016 and/or receiving tax credits on income where tax has already been paid.

³ Employment income only

6.3 Income Range by Tax Paid

2016			
Income Range	Count of Taxpayers	Net Tax	% of Total Tax Paid
£20,000 or less	7,270	£6m	
£20,001 - £25,000	4,840	£9m	
£25,001 - £30,000	4,690	£13m	
£30,001 - £35,000	4,260	£14m	
£35,001 - £40,000	3,450	£15m	
£40,001 - £45,000	2,950	£15m	
£45,001 - £50,000	2,600	£16m	
Subtotal Income £50,000 or less	30,060	£89m	22%
£50,001 - £55,000	2,080	£15m	
£55,001 - £60,000	1,700	£14m	
£60,001 - £65,000	1,460	£13m	
£65,001 - £70,000	1,190	£12m	
£70,001 - £75,000	1,100	£12m	
£75,001 - £80,000	970	£11m	
£80,001 - £85,000	810	£10m	
£85,001 - £90,000	700	£10m	
£90,001 - £95,000	600	£9m	
£95,001 - £100,000	580	£9m	
Subtotal Income between £50,001 & £100,000	11,180	£114m	28%
£100,001 - £250,000	4,720	£120m	
£250,001 - £500,000	600	£36m	
Greater than £500,000	340	£45m	
Subtotal Income greater than £100,000	5,660	£202m	50%
Total	46,900	£404m	100%

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 2015, please see Tax Statistical Digest Quarter 2 Ending 30 June 2017 <https://www.gov.je>

6.4 Income Range by Marital Status by Tax Paid

2016					
Income Range	Married		Single		Grand Total
	Tax Payers	Net Tax	Tax Payers	Net Tax	
£20,000 or less	250	£0m	7,020	£6m	£6m
£20,001 - £25,000	110	£0m	4,730	£9m	£9m
£25,001 - £30,000	470	£0m	4,220	£13m	£13m
£30,001 - £35,000	990	£1m	3,270	£13m	£14m
£35,001 - £40,000	1,090	£3m	2,360	£12m	£15m
£40,001 - £45,000	1,090	£4m	1,860	£12m	£15m
£45,001 - £50,000	1,120	£5m	1,480	£11m	£16m
£50,001 - £55,000	1,020	£6m	1,060	£9m	£15m
£55,001 - £60,000	940	£6m	770	£7m	£14m
£60,001 - £65,000	860	£6m	610	£7m	£13m
£65,001 - £70,000	750	£7m	430	£5m	£12m
£70,001 - £75,000	770	£7m	340	£4m	£12m
£75,001 - £80,000	690	£8m	280	£4m	£11m
£80,001 - £85,000	620	£7m	190	£3m	£10m
£85,001 - £90,000	530	£7m	170	£3m	£10m
£90,001 - £95,000	480	£7m	120	£2m	£9m
£95,001 - £100,000	460	£7m	120	£2m	£9m
£100,001 - £250,000	3,860	£97m	860	£23m	£120m
£250,001 - £500,000	490	£30m	110	£6m	£36m
Greater than £500,000	270	£37m	70	£9m	£45m
Grand Total	16,860	£245m	30,040	£159m	£404m

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

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

7.1 Personal Taxpayers by PYB or CYB

Count						
Marital Status	Year of Assessment 2015			Year of Assessment 2016		
	Prior Year Basis	Current Year Basis	Total	Prior Year Basis	Current Year Basis	Total
Married	13,890	2,740	16,640	13,810	3,050	16,860
Single	17,930	11,660	29,580	17,560	12,490	30,040
Total	31,820	14,400	46,220	31,360	15,530	46,900

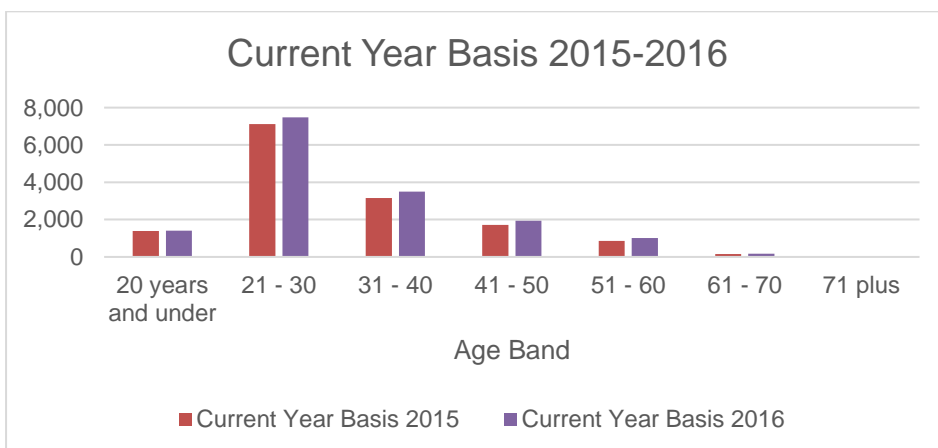
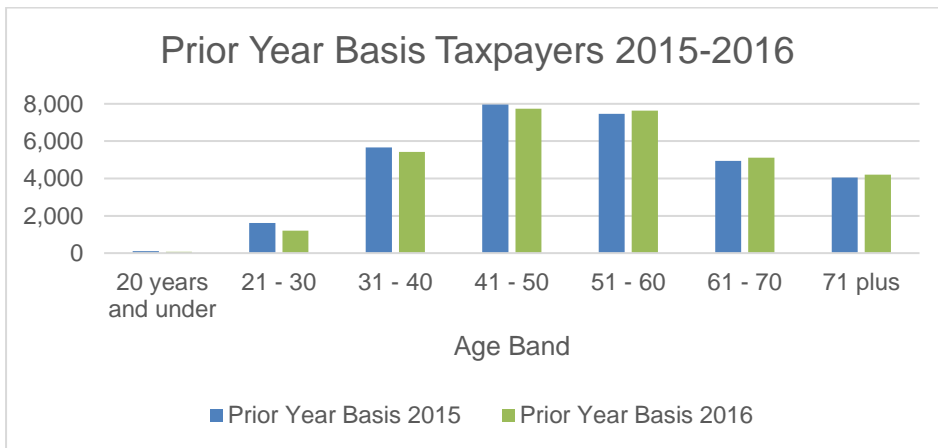
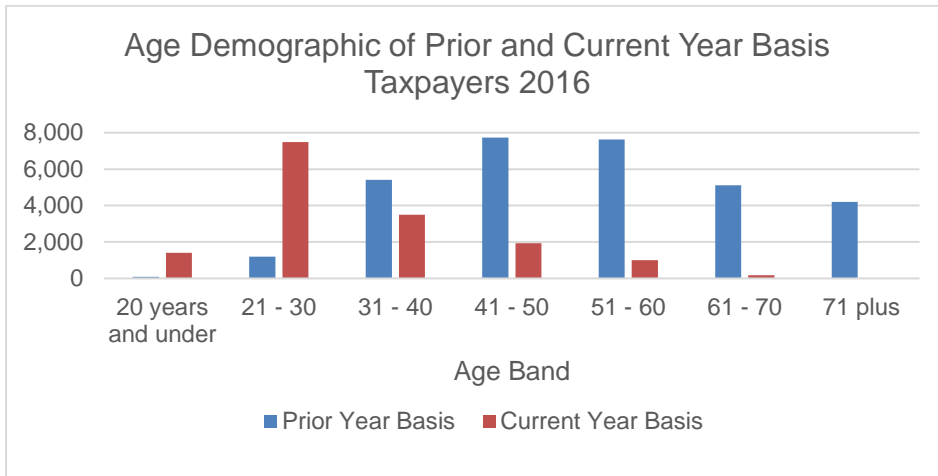
7.2 Personal Taxpayers by PYB or CYB by Net Tax Paid

Net Tax Payable						
Marital Status	Year of Assessment 2015			Year of Assessment 2016		
	Prior Year Basis	Current Year Basis	Total	Prior Year Basis	Current Year Basis	Total
Married	£190m	£37m	£227m	£201m	£44m	£245m
Single	£110m	£41m	£151m	£111m	£48m	£159m
Total	£300m	£78m	£378m	£312m	£92m	£404m

7.3 Personal Taxpayers by PYB or CYB by Age Demographic

Age	Year of Assessment 2015			Year of Assessment 2016		
	Prior Year Basis	Current Year Basis	Total Tax Payers	Prior Year Basis	Current Year Basis	Total Tax Payers
20 years and under	110	1,390	1,500	80	1,410	1,490
21 - 30	1,620	7,110	8,730	1,200	7,480	8,690
31 - 40	5,670	3,160	8,830	5,420	3,500	8,920
41 - 50	7,960	1,710	9,670	7,730	1,930	9,660
51 - 60	7,460	860	8,320	7,630	1,010	8,640
61 - 70	4,950	160	5,110	5,110	180	5,290
71 plus	4,050	10	4,060	4,200	10	4,220
Total	31,820	14,400	46,220	31,360	15,530	46,900

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	31,360	£1,364m	£433m	£250m	£140m	£2,188m	£15m	£2,203m	£312m
CYB	15,530	£618m	£28m	£11m	£9m	£667m	£0m	£667m	£92m
Total	46,900	£1,982m	£461m	£262m	£149m	£2,855m	£15m	£2,870m	£404m

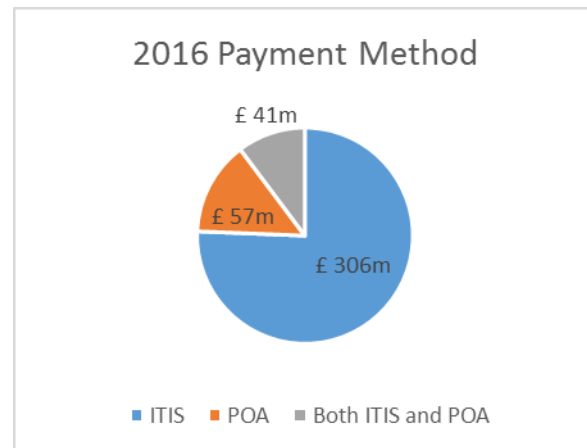
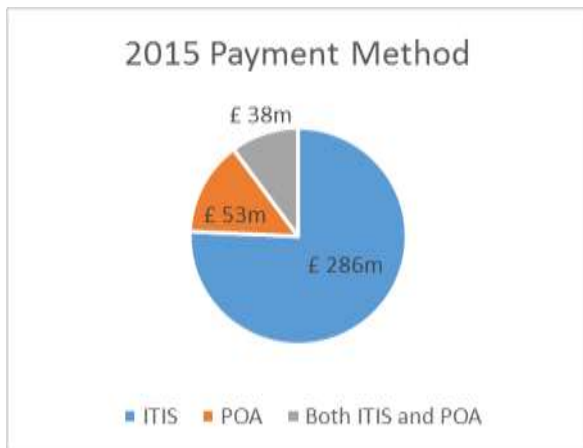
Income Stream	Total 2015	Total 2016
Total Earned Income	£1,904m	£1,982m
Total Unearned Income	£414m	£461m
Total Pension Income	£236m	£262m
Total Business Income	£137m	£149m
Total Income	£2,691m	£2,855m
Net Tax Payable	£378m	£404m

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

8 Source of Payments

Payment Method	2015	2016
ITIS	£286m	£306m
POA	£53m	£57m
Both ITIS and POA	£38m	£41m
Net Tax Payable	£378m	£404m

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.

9 Quintile Analysis

9.1 Taxpayer – Quintile Analysis

Quintile	Total Income ⁴	Net Tax Payable	Effective Rate	% of Net Tax Payable
1	£ 149m	£ 9m	6%	2%
2	£ 254m	£ 25m	10%	6%
3	£ 362m	£ 43m	12%	11%
4	£ 544m	£ 76m	14%	19%
5	£ 1,545m	£ 252m	16%	62%
Total	£ 2,855m	£ 404m		100%

Analysis of Tax Paid (%) by Income:	2015	2016
Higher Income:		
Percentage of personal income tax paid by the 5% of taxpayers with the highest income	31%	32%
Percentage of personal income tax paid by the 10% of taxpayers with the highest income (see table below)	45%	46%
Percentage of personal income tax paid by the 20% of taxpayers with the highest income	62%	62%
Lower Income:		
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 2011 - 2016 years of assessment

	2011	2012	2013	2014	2015	2016
Percentage of personal income tax paid by the 10% of taxpayers with the highest income (see table above)	45%	45%	45%	46%	45%	46%

⁴ Excluding TAS income

10 Allowances, Reliefs and Deductions for Income Tax

10.1 Children

2015						
Rate	N° of Children - Lower Allowance	Cost	N° of Children - Higher Allowance	Cost	Total N° of Children	N° of Taxpayers
Marginal	13,650	£10m	1,240	£3m	14,890	9,550
Standard	2,900	£2m	490	£1m	3,390	1,780
	16,550	£12m	1,730	£3m	18,280	11,330

2016						
Rate	N° of Children - Lower Allowance	Cost	N° of Children - Higher Allowance	Cost	Total N° of Children	N° of Taxpayers
Marginal	14,140	£11m	1,200	£3m	15,340	9,810
Standard	2,660	£1m	490	£1m	3,150	1,680
	16,800	£12m	1,690	£3m	18,490	11,490

Child Care Relief						
Rate	2015			2016		
	N° of Children	N° of Taxpayers	Cost	N° of Children	N° of Taxpayers	Cost
Marginal	2,220	1,830	£2m	2,410	1,970	£3m
Total	2,220	1,830	£2m	2,140	1,970	£3m

Additional Personal Allowance				
Rate	2015		2016	
	N° of Taxpayers	APA Cost	N° of Taxpayers	APA Cost
Marginal	2,460	£3m	2,520	£3m
Standard	200	£0m	160	£0m
Total	2,660	£3m	2,680	£3m

- 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
- Small amount of double counting of children when separated parents both claim for child
- Both marginal rate and standard rate taxpayers can receive APA.
- APA - Additional Personal Allowance

10.2 Mortgage Relief

Mortgage Relief		
	2015	2016
N° of Taxpayers	8,940	9,070
Amount of Interest Relief Claimed	£12m	£11m

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
N° of Taxpayers	15,190	15,050
Amount of Retirement Relief Claimed	£11m	£11m

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

Companies by Rate	2011	2012	2013	2014	2015	2016
Count - 0% companies - No tax payable	43,710	42,700	44,730	46,960	43,990	43,530
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	1,320	1,290	1,290	1,290	1,260	1,220
Total Count 0% Companies	45,030	43,990	46,020	48,250	45,250	44,750
Total tax payable by 0% companies in receipt of Jersey property income/oil income etc.	£18m	£18m	£17m	£18m	£20m	£21m
Count - 10% companies – No Tax Payable	710	730	730	730	690	710
Count - 10% companies - Tax payable	200	210	210	220	210	190
Total Count - 10% companies	910	940	940	950	900	900
Total tax payable by 10% companies	£48m	£67m	£63m	£70m	£70m	£63m
Count 20% (utility) Companies	20	20	20	20	20	20
Total tax payable by 20% (utility) companies	£5m	£3m	£3m	£3m	£4m	£4m
Count - IBC companies	60					
Total tax payable by IBC companies	£9m					
Count	46,020	44,950	46,980	49,220	46,170	45,670
Tax payable	£79m	£89m	£82m	£91m	£94m	£89m

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						
	2011	2012	2013	2014	2015	2016	2017
A - Agriculture, Forestry and Fishing	£0m	£1m	£1m	£1m	£1m	£1m	£1m
B - Mining and Quarrying	£1m	£1m	£1m	£1m	£1m	£1m	£1m
C – Manufacturing	£2m	£2m	£2m	£2m	£2m	£2m	£2m
D - Electricity, Gas, Steam, and Air Conditioning	£4m	£5m	£4m	£4m	£5m	£4m	£5m
E - Water Supply Sewerage Waste management and remediation activities	£1m	£1m	£1m	£1m	£1m	£1m	£1m
F – Construction	£5m	£5m	£6m	£6m	£6m	£6m	£6m
G - Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	£29m	£36m	£36m	£37m	£38m	£38m	£38m
H - Transportation and Storage	£1m	£1m	£1m	£1m	£1m	£1m	£2m
I - Accommodation and food services activities	£5m	£7m	£7m	£7m	£8m	£8m	£8m
J - Information and Communication	£5m	£6m	£5m	£6m	£6m	£6m	£6m
K - Financial and Insurance Activities	£0m	£0m	£0m	£0m	£0m	£0m	£1m
L - Real Estate Activities	£1m	£1m	£2m	£2m	£1m	£1m	£1m
M - Professional Scientific and Technical Activities	£3m	£4m	£3m	£3m	£3m	£4m	£4m
N - Administrative and Support Service Activities	£2m	£2m	£2m	£2m	£2m	£3m	£3m
O - Public Administration and Defence; Compulsory Social Security	-£4m	-£4m	-£4m	-£5m	-£5m	-£5m	-£5m
P – Education	£0m	£0m	£0m	£0m	£0m	£0m	£0m
Q - Human Health and Social Work Activities	£0m	£0m	£0m	£0m	£0m	£0m	£0m
R - Arts Entertainment and Recreation	£1m	£1m	£1m	£1m	£1m	£1m	£1m
S - Other Service Activities	£0m	£0m	£0m	£0m	£0m	£0m	£0m
T - Activities of Households as Employers	£0m	£0m	£0m	£0m	£0m	£0m	£0m
V – Charity	-£1m	-£1m	-£1m	-£1m	-£1m	-£1m	-£1m
W - DIY Housebuilder	£0m	£0m	£0m	£0m	£0m	£0m	£0m
X – Other	£0m	£0m	£0m	£0m	£0m	£0m	£0m
Total	£55m	£66m	£66m	£69m	£70m	£73m	£75m

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

13 International Service Entities

	2011	2012	2013	2014	2015	2016	2017
Principle Ref N° Count	360	340	340	370	380	380	380
Member Count	1,420	1,440	1,460	1,580	1,610	1,760	1,640
Deposit Taker	30	30	30	20	20	20	20
Participating Member	660	640	660	670	630	630	560
Fund Functionary	30	30	30	30	20	20	20
Managed Manager	110	120	130	140	140	180	180
Affiliated Leader	100	100	100	90	90	90	90
Fund Services Business	120	120	130	120	120	110	110
Non-Affiliated Person	0	0	0	10	10	10	0
Other ISE	470	510	490	610	670	790	750
Entity applying to maintain a list	110	100	110	90	100	90	90
Number of Vehicles	33,650	31,750	32,750	32,670	32,470	31,660	30,740
Total Fee	£9m	£9m	£9m	£9m	£9m	£9m	£8m

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

14 Methodological Notes

- All data taken from the Taxes Office Database on 15-07-2018
- 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 Taxes Office ageing software and database which presents methodological challenges when producing statistics. A software replacement program is currently underway which should address these issues.

15 Appendix 1

15.1 Tax Exemption Thresholds

Tax Allowances				
Allowances deducted at the 20% standard rate				
	2015	2016	2017	2018
Additional personal allowance (also known as single parent allowance)	£4,500	£3,000	£1,500	N/A
Child Allowance Restricted by reference to the excess of child's investment income over £3,000	£3,000 £1 for £1	£2,000 £1 for £1	£1,000 £1 for £1	N/A
Higher Child Allowance Restricted by reference to the excess of child's investment income over £3,000	£6,000 £3 for £2	£6,000 £3 for £2	£6,000 £3 for £2	£6,000 £3 for £2

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

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

Notes:

1) Additional personal (single parent) allowance is only due if the claimant:

- is not entitled to the married/civil partnership exemption threshold (i.e. a single parent) or if the claimant's spouse/civil partner is totally incapacitated by physical or mental infirmity and;
- is entitled to child allowance

2) A child who is over 17 years of age receiving full time higher education. 'Higher education' is defined in the Education (Jersey) Law 1999. Generally it means a university degree, however, other tertiary courses are accepted, for example a foundation degree or attending a recognised nurses training college.

The allowance of £6,000 has been enhanced by an additional £3,000 for individuals who pay their tax at the marginal rate.

3) If a child has unearned income in their own right the amount must be included with the claim for child allowance. Once a child receives more than £3,000 unearned income in the year the child allowance will be restricted on a £1 for £1 basis if child allowance is claimed and £3 for every £2 if higher child allowance is claimed. For example, a child at school has investment income of £4,000 child allowance of £3,000 will be reduced to £2,000. The higher allowance for a child at university with the same income will be reduced from £6,000 to £4,500.