



Treasury and  
Exchequer

# Revenue Jersey Statistical Digest

Income Tax: Years of Assessment 2023 to 2024

GST & ISE: Calendar Years 2024 to 2025

Published April 2026

Government of Jersey

# 1. Glossary of Terms

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

**Enveloped Property Transaction Tax (EPTT)** – EPTT is levied on the transfer of a ‘significant interest’ in immovable residential and commercial land in Jersey which is owned by an entity who is not an individual.

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

**Income Tax Instalment Scheme (ITIS)** – Collection of tax from a personal taxpayer’s employment income.

**International Services Entity (ISE)** – A business that mainly serves non-residents of Jersey and is therefore exempted from GST.

**Land Transaction Tax (LTT)** – A form of duty on share transfer transactions where the shares ‘confer a right of occupation of land in Jersey’.

**Long-Term Care (LTC)** – A scheme that provides financial support to Jersey residents who need long-term care for the rest of their life, either at home or in a care home.

**Marginal Relief Taxpayer** – A personal taxpayer whose liability is determined by reference to the marginal relief calculation.

**Net Tax Payable** – The income tax due by a taxpayer for a year of assessment.

**Personal Taxpayer** – An individual, married couple (resident and married before 2022), civil partnership, or the separately assessed individuals of a married couple or civil partnership who have 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.

**SIC** – Standard Industry Classification.

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

**Year of Assessment (YOA)** – The year of assessment that the taxable income is charged on.

## 2. Sources of Revenue by Year of Assessment

Income tax returns for YOA 2025 are not required to be submitted until 2026 and are therefore not included in the following tables.

Values from earlier YOA may vary from previous digests where returns have been received and additional assessments raised, or amended, as the result of compliance work or taxpayer appeal.

### 2.1 Revenue sources

£'m	2023	2024	2025
Charitable Repayment	-4	-5	
Corporate	194	186	
Personal	628	691	
Other	12	13	
GST	100	106	116
ISE	13	13	13
<b>Total</b>	<b>943</b>	<b>1,005</b>	<b>129</b>

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

### 2.2 Other revenue sources

£'m	2023	2024	2025
LTC	42	46	
LTT	7	2	3
EPTT	0	4	7
<b>Total</b>	<b>50</b>	<b>52</b>	<b>9</b>

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

## 2.3 Tax returns received

Returns Received	Organisation Type	2023	2024	2025
Income Tax	Corporate	38,600	37,860	
	Other	5,280	5,400	
	Personal	64,350	65,200	
	<b>Total</b>	<b>108,220</b>	<b>108,460</b>	
GST	Corporate	8,700	8,720	8,580
	Other	230	220	220
	Personal	510	500	440
	<b>Total</b>	<b>9,430</b>	<b>9,450</b>	<b>9,250</b>
ITIS	Corporate	43,440	43,850	43,860
	Other	2,780	2,740	2,700
	Personal	9,730	9,140	8,530
	<b>Total</b>	<b>55,950</b>	<b>55,730</b>	<b>55,080</b>

Number of returns rounded to the nearest 10. Columns may not sum due to rounding.

### 2.3.1 Tax returns received on time

Returns Received on Time	Organisation Type	2023	%	2024	%	2025	%
Income Tax	Corporate	37,160	96%	37,210	98%		
	Other	4,950	94%	5,130	95%		
	Personal	61,700	96%	63,160	97%		
	<b>Total</b>	<b>103,820</b>	<b>96%</b>	<b>105,510</b>	<b>97%</b>		
GST	Corporate	7,330	84%	7,700	88%	7,860	92%
	Other	220	96%	220	100%	210	95%
	Personal	430	84%	430	86%	400	91%
	<b>Total</b>	<b>7,980</b>	<b>85%</b>	<b>8,350</b>	<b>88%</b>	<b>8,460</b>	<b>91%</b>
ITIS	Corporate	29,750	68%	30,170	69%	35,350	81%
	Other	1,970	71%	2,000	73%	2,250	83%
	Personal	5,430	56%	5,290	58%	5,910	69%
	<b>Total</b>	<b>37,150</b>	<b>66%</b>	<b>37,450</b>	<b>67%</b>	<b>43,510</b>	<b>79%</b>

Number of returns rounded to the nearest 10. Columns may not sum due to rounding.

## 2.4 Personal tax submission types

Submission Type		2023	2024
Electronic	Received On Time	32,410	34,450
	Received Late	950	730
	<b>Total</b>	<b>33,360</b>	<b>35,180</b>
Paper	Received On Time	29,300	28,710
	Received Late	1,690	1,310
	<b>Total</b>	<b>30,980</b>	<b>30,020</b>

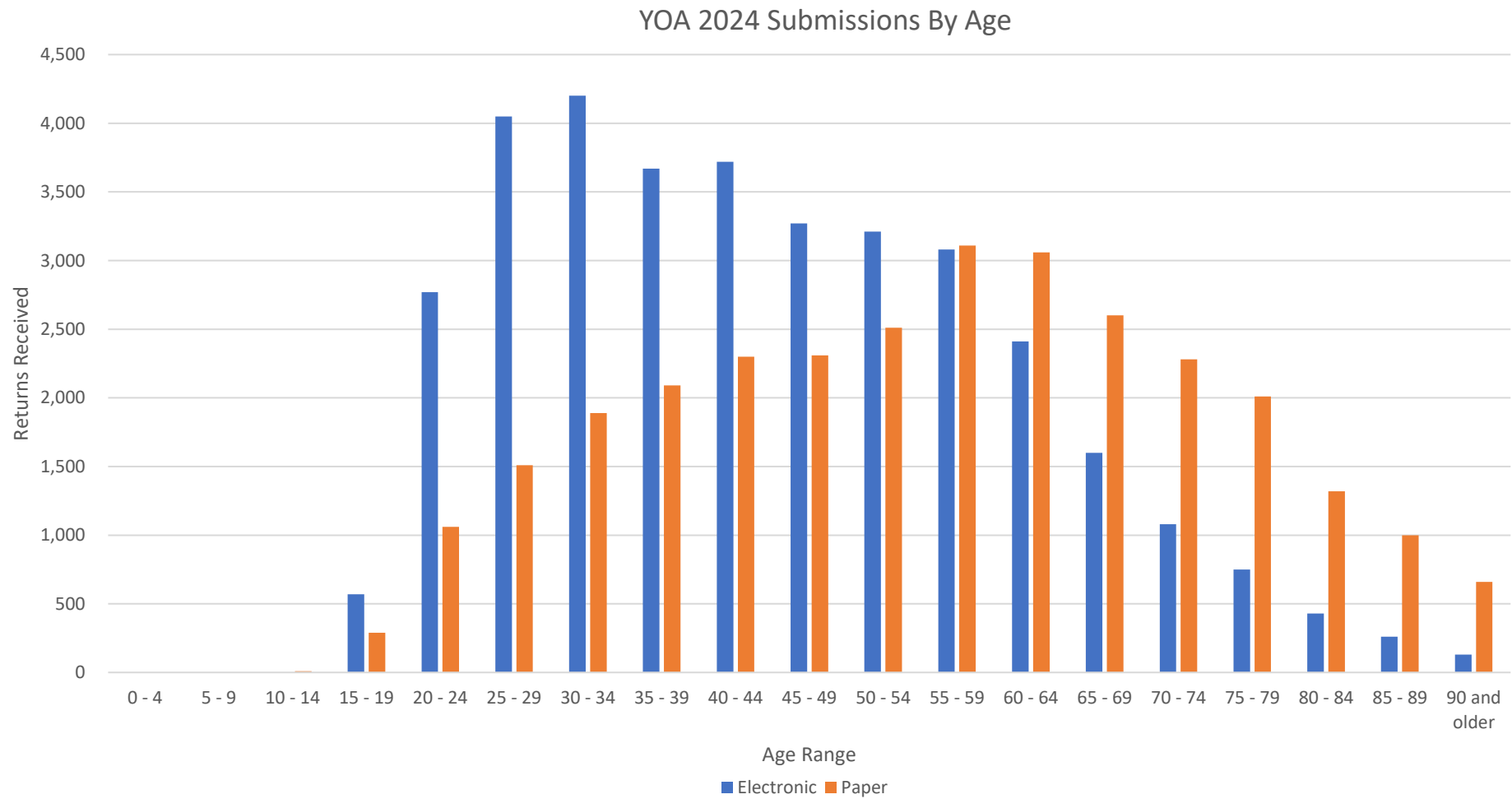
*Number of returns rounded to the nearest 10.*

For the above tables:

‘Personal’ includes all income tax returns received from Individuals (resident and non-resident) and High Value Residents, regardless of final liability.

‘Other’ includes all income tax returns received from Separate Limited Partnerships, Clubs/Associations/Incorporated Societies, General Partnerships, Government Bodies, Arm’s Length Organisations, Occupational Pension Schemes, Trusts, Limited Liability Partnerships, Limited Partnerships, Foundations, Estates, Incorporated Limited Partnerships.

### 2.4.1 Submission type by age



## 3. Personal Income Tax

### 3.1 Individuals

#### 3.1.1 Income source values

YOA	Tax Rate	Taxpayers	Business £'m	Earnings £'m	Pension £'m	Shareholder £'m	Investment £'m	Rental £'m
2023	Marginal	48,110	86	2,045	295	41	73	65
	Standard	5,670	153	738	55	225	129	55
	<b>Total</b>	<b>53,780</b>	<b>239</b>	<b>2,783</b>	<b>351</b>	<b>265</b>	<b>202</b>	<b>120</b>
2024	Marginal	48,940	88	2,184	319	44	98	66
	Standard	5,960	156	847	66	239	164	57
	<b>Total</b>	<b>54,900</b>	<b>244</b>	<b>3,030</b>	<b>385</b>	<b>283</b>	<b>261</b>	<b>123</b>

#### 3.1.2 Number of taxpayers by income source

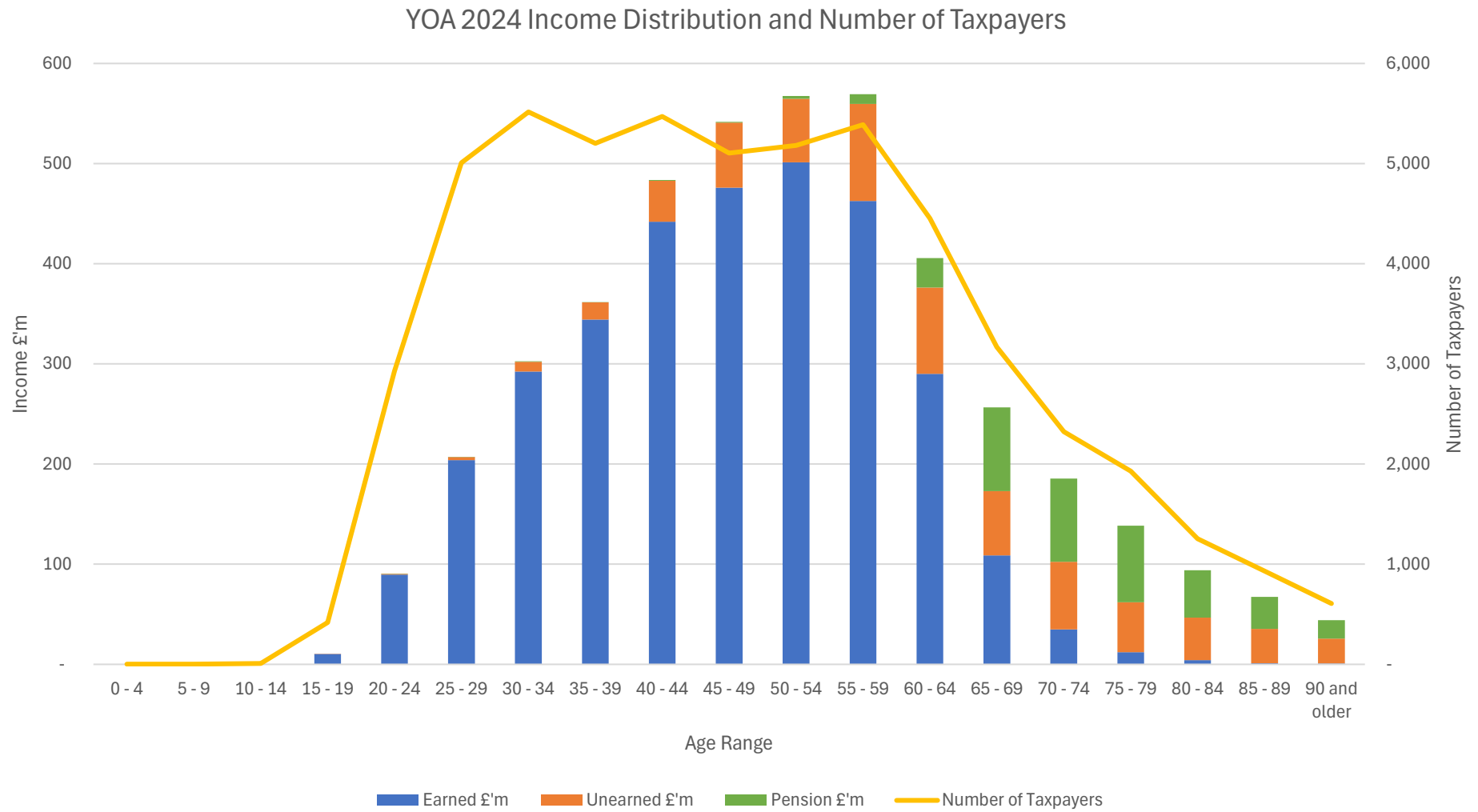
YOA	Tax Rate	Taxpayers	Business	Earnings	Pension	Shareholder	Investment	Rental
2023	Marginal	48,110	3,160	40,530	10,680	1,340	15,760	4,170
	Standard	5,670	660	4,640	1,380	1,120	3,740	1,760
	<b>Total</b>	<b>53,780</b>	<b>3,820</b>	<b>45,160</b>	<b>12,060</b>	<b>2,460</b>	<b>19,510</b>	<b>5,930</b>
2024	Marginal	48,940	3,190	41,190	10,860	1,380	16,360	4,140
	Standard	5,960	670	4,850	1,500	1,130	3,980	1,790
	<b>Total</b>	<b>54,900</b>	<b>3,870</b>	<b>46,040</b>	<b>12,360</b>	<b>2,510</b>	<b>20,340</b>	<b>5,940</b>

#### 3.1.3 Number of taxpayers by tax residence, tax rate and marital status

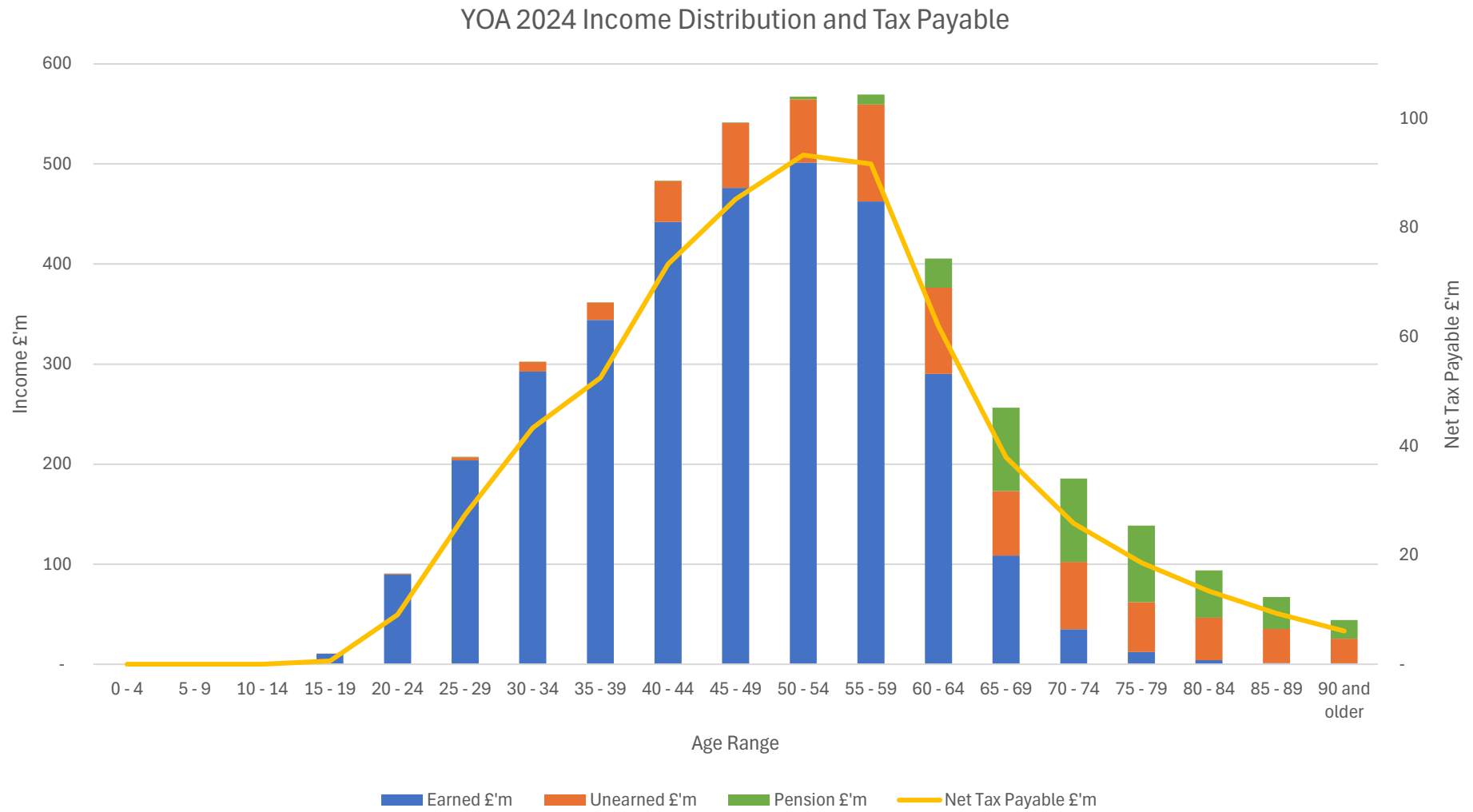
Residency	Tax Rate	Marital Status	2023	2024
<b>Non-Resident</b>			1,090	1,140
<b>Resident</b>	Marginal	Married	13,960	13,430
		Single	34,150	35,510
		<b>Total</b>	<b>48,110</b>	<b>48,940</b>
	Standard	Married	2,430	2,400
		Single	3,240	3,570
		<b>Total</b>	<b>5,670</b>	<b>5,960</b>
<b>Total</b>			<b>54,870</b>	<b>56,050</b>

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

3.1.4 Income source distribution and number of taxpayers by age range



3.1.5 Income source distribution and net tax payable by age range

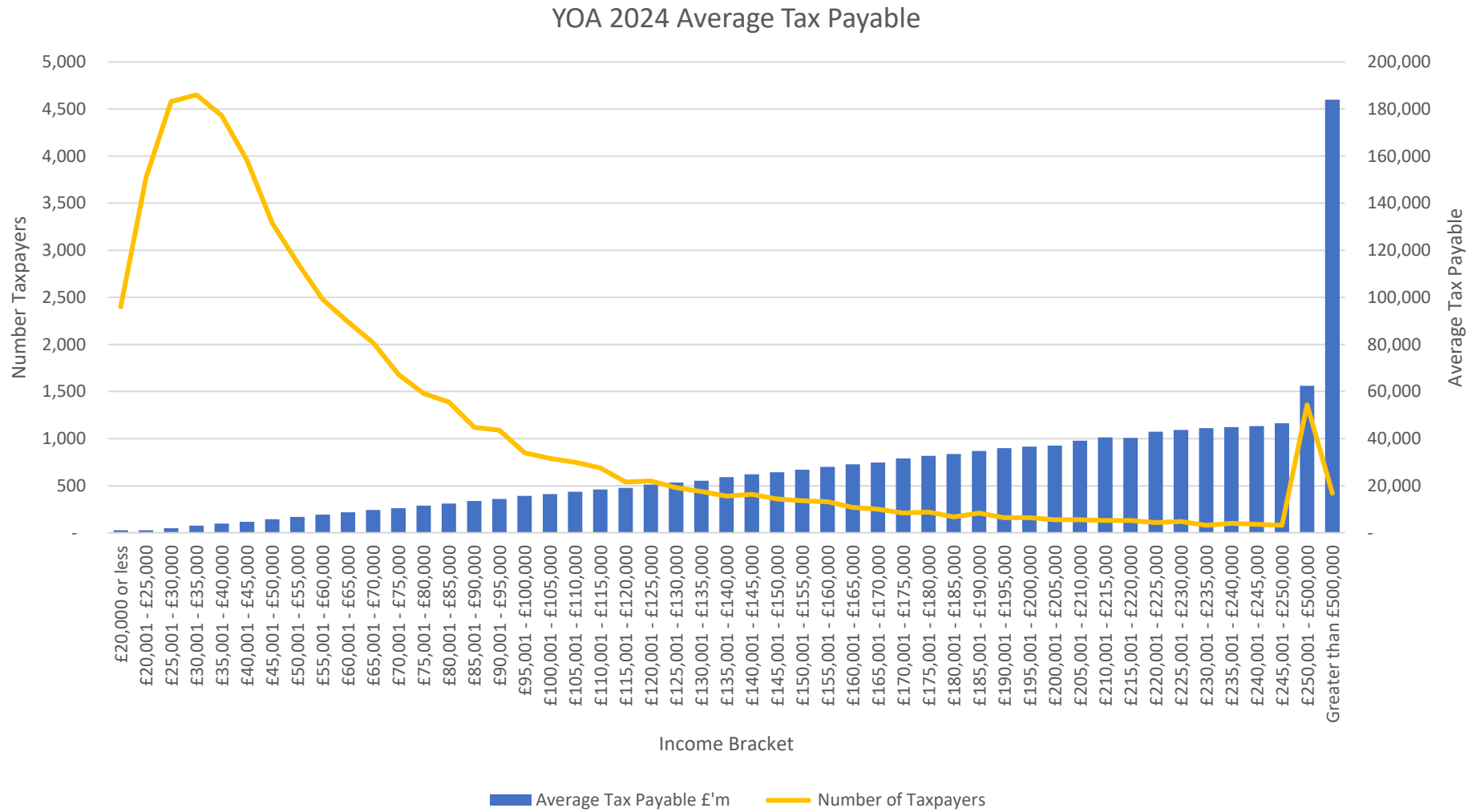


3.1.6 Income range and tax paid

Year Income Range	2023			2024		
	Taxpayers	Net Tax Payable £'m	Average Tax Payable £	Taxpayers	Net Tax Payable £'m	Average Tax Payable £
£20,000 or less	3,530	3.0	850	2,400	2.5	1,050
£20,001 - £25,000	4,100	5.5	1,350	3,770	4.0	1,050
£25,001 - £30,000	4,660	10.5	2,250	4,580	9.0	1,950
£30,001 - £35,000	4,850	15.5	3,200	4,650	14.0	3,000
£35,001 - £40,000	4,410	18.0	4,100	4,430	17.5	3,950
£40,001 - £45,000	3,690	18.5	5,000	3,960	18.5	4,650
£45,001 - £50,000	3,190	18.5	5,800	3,290	19.0	5,800
£50,001 - £55,000	2,660	18.5	6,950	2,870	19.5	6,800
£55,001 - £60,000	2,350	18.5	7,850	2,480	19.5	7,850
£60,001 - £65,000	2,080	18.5	8,900	2,240	19.5	8,700
£65,001 - £70,000	1,840	18.0	9,800	2,020	19.5	9,650
£70,001 - £75,000	1,600	17.0	10,650	1,680	17.5	10,400
£75,001 - £80,000	1,380	16.0	11,600	1,480	17.0	11,500
£80,001 - £85,000	1,200	15.0	12,500	1,390	17.5	12,600
£85,001 - £90,000	1,000	13.5	13,500	1,120	15.0	13,400
£90,001 - £95,000	910	13.0	14,300	1,090	15.5	14,200
£95,001 - £100,000	800	12.5	15,650	850	13.5	15,900
£100,001 - £125,000	3,000	54.5	18,150	3,320	60.5	18,200
£125,001 - £150,000	2,000	47.5	23,750	2,090	49.0	23,450
£150,001 - £175,000	1,220	35.0	28,700	1,400	40.5	28,950
£175,001 - £200,000	830	28.5	34,350	920	31.5	34,250
£200,001 - £250,000	930	39.0	41,950	1,110	46.5	41,900
£250,001 - £500,000	1,140	70.0	61,400	1,360	84.5	62,150
Greater than £500,000	400	64.5	161,250	420	77.5	184,500
<b>Total</b>	<b>53,780</b>	<b>588.5</b>	<b>10,950</b>	<b>54,900</b>	<b>648.5</b>	<b>11,800</b>

*Number of taxpayers rounded to the nearest 10. Net tax payable rounded to the nearest £0.5 million, Average tax payable rounded to the nearest £50. Columns may not sum due to rounding.*

3.1.7 Average tax payable and number of taxpayers by income bracket



### 3.1.8 Income deciles (highest to lowest)

Decile	2023			2024		
	Taxpayers	Net Tax Payable £'m	% Of Net Tax Payable	Taxpayers	Net Tax Payable £'m	% Of Net Tax Payable
1	5,380	258.0	44%	5,490.0	288.0	44%
2	5,380	99.0	17%	5,490	107.5	17%
3	5,380	65.5	11%	5,490	72.0	11%
4	5,380	48.5	8%	5,490	53.5	8%
5	5,380	37.0	6%	5,490	40.5	6%
6	5,380	28.0	5%	5,490	30.5	5%
7	5,380	21.5	4%	5,490	23.0	4%
8	5,380	16.0	3%	5,490	17.5	3%
9	5,380	10.0	2%	5,490	11.0	2%
10	5,380	5.0	1%	5,490	5.5	1%
<b>Total</b>	<b>53,780</b>	<b>588.5</b>	<b>100%</b>	<b>54,900</b>	<b>648.5</b>	<b>100%</b>

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

### 3.1.9 Income tax revenue by percentage of taxpayers

	2023	2024
Percentage of personal income tax revenue by the 1% of taxpayers with the highest income	13%	14%
Percentage of personal income tax revenue by the 5% of taxpayers with the highest income	31%	31%
Percentage of personal income tax revenue by the 20% of taxpayers with the lowest income	3%	3%

## 3.2 ITIS effective rates

### 3.2.1 ITIS rates by issue reason

Description	2024	2025
Automatic Case Creation	65,350	65,480
Bulk Issue	61,490	61,100
Taxpayer Request	35,560	36,910
<b>Total</b>	<b>162,410</b>	<b>163,500</b>

ITIS rates are issued to individuals who are employed, and all ITIS rates expire at the end of the year. Individuals may be sent a new ITIS rate if:

- a tax return has been received and assessed (Automatic Case Creation)
- the ITIS rate is due to expire (Bulk Issue)
- a taxpayer has requested a review due to a change of circumstances (Taxpayer Request)

Taxpayers may request multiple changes to their ITIS rate in any given year.

### 3.2.2 Active ITIS rates in December of YOA

Active ITIS Rate	2024	2025
0%	11,470	11,230
>0% - 5%	4,590	4,170
>5% - 10%	8,780	8,560
>10% - 15%	14,380	13,970
>15% - 20%	16,300	16,750
>20% - 22%	6,010	6,440
>22%	8,680	8,770
<b>Total</b>	<b>70,230</b>	<b>69,880</b>

*Number of ITIS rates rounded to the nearest 10. Columns may not sum due to rounding.*

### 3.3 Allowances and reliefs

Several 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.

More information about allowances and reliefs may be found on the Government of Jersey website <https://www.gov.je/TaxesMoney/IncomeTax/Individuals/AllowancesReliefs/Pages/index.aspx>

#### 3.3.1 Allowances and reliefs by year

Exemption thresholds	2023 £	2024 £
Single	18,550	20,000
Married / civil partnership	29,750	32,050

Additions to exemption thresholds	2023 £	2024 £
Second earner's allowance	7,350	7,950
Child (per child)	3,450	3,700
Additional allowance in respect of children	5,150	5,550
Standard childcare tax relief (max)	7,050	7,600
Enhanced childcare tax relief (max)	18,300	19,700
Qualifying mortgage interest relief (max)	4,500	3,000

#### 3.3.2 Cost of allowances and reliefs

Relief for pension contributions is available at the standard rate and marginal relief calculations of tax.

Allowance / Relief	2023		2024	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Pension Contributions	17,990	19	18,880	21

The following allowances are only available using the marginal relief calculation of tax.

Allowance / Relief	2023		2024	
	Taxpayers	Cost of Relief £'m	Taxpayers	Cost of Relief £'m
Child Allowance	10,030	12	10,150	13
Additional Personal Allowance	2,540	3	2,510	3
Child Care	2,790	4	2,900	4
Mortgage Interest	10,090	9	9,940	7

*Number of taxpayers rounded to the nearest 10. Cost of relief/allowance rounded to the nearest £ million.*

### 3.4 High Value Residents (HVR) – 2(1)(e) Scheme

The following data relates to the statutory regime applicable from 2005 onwards.

#### 3.4.1 Prescribed limit and rate per HVR version

Version	20%	10%	1%	Minimum Liability
Version 1 & 2	1,000,000	500,000	Remainder	100,000
Version 3	625,000		Remainder	125,000
Version 4	850,000		Remainder	170,000
Version 5	1,250,000		Remainder	250,000

In Version 4 a ‘top up’ charge was introduced to ensure all taxpayers meet the minimum liability.

#### 3.4.2 Number of HVRs by version

Year	Version 1 & 2	Version 3	Version 4	Version 5	Total
2023	20	100	85	0	<b>210</b>
2024	20	100	80	10	<b>210</b>

#### 3.4.3 Net tax payable by version

Year		Version 1 & 2 £'m	Version 3 £'m	Version 4 £'m	Version 5 £'m	Total £'m
2023	20%	2.2	11.5	12.0		<b>25.7</b>
	10%	0.2	0.0	0.0		<b>0.2</b>
	1%	0.1	2.2	5.0		<b>7.3</b>
	<b>Total</b>	<b>2.5</b>	<b>13.6</b>	<b>16.9</b>		<b>33.0</b>
2024	20%	2.3	10.6	12.6	1.8	<b>25.5</b>
	10%	0.2	0.0	0.0	0.0	<b>0.2</b>
	1%	0.1	1.6	4.0	2.5	<b>5.7</b>
	<b>Total</b>	<b>2.6</b>	<b>12.2</b>	<b>16.6</b>	<b>4.3</b>	<b>31.4</b>

Number of taxpayers rounded to the nearest 5. Net tax payable rounded to the nearest £0.1 million. Rows and columns may not sum due to rounding.

## 4. Corporate Income Tax

	2023		2024	
	Taxpayers	Net Tax Payable £'m	Taxpayers	Net Tax Payable £'m
Financial Services	770	153.5	750	149.0
Property	1,290	26.0	1,140	21.0
Large Corporate Retailer	40	8.5	40	9.0
Utility	20	5.0	20	4.5
Not Allocated	37,660	1.0	37,610	2.5
Quarrying	<10	0.0	<10	0.0
Oil	10	0.0	10	0.0
<b>Total</b>	<b>39,800</b>	<b>194.0</b>	<b>39,580</b>	<b>186.0</b>

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

# 5. Goods and Services Tax (GST) and International Services Entities (ISE)

## 5.1 Goods and Services Tax

SIC Category	2024		2025	
	Taxpayers	Net Tax Payable £'m	Taxpayers	Net Tax Payable £'m
A - Agriculture, Forestry and Fishing	60	0.7	60	1.2
B - Mining and Quarrying	10	1.0	10	1.0
C - Manufacturing	80	2.8	80	2.9
D - Electricity, Gas, steam and Air Conditioning Supply	10	6.2	10	6.3
E - Water Supply, Sewerage, Waste Management and Remediation Activities	20	1.2	20	1.2
F - Construction	550	11.4	530	17.0
G - Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	490	46.9	470	47.2
H - Transportation and Storage	50	1.4	50	0.9
I - Accommodation and Food Service Activities	260	9.1	260	9.1
J - Information and Communication	80	2.2	80	2.4
K - Financial and Insurance Activities	100	14.4	90	12.4
L - Real Estate Activities	250	1.1	240	1.2
M - Professional, Scientific and Technical Activities	250	5.3	250	6.0
N - Administrative and Support Service Activities	150	5.1	140	5.1
O - Public Administration and Defence; Compulsory Social Security	20	-8.2	20	-7.4
P - Education	20	0.0	20	0.0
Q - Human Health and Social Work Activities	10	0.3	10	0.4
R - Arts, Entertainment and Recreation	40	1.2	50	1.4
S - Other Service Activities	60	1.0	60	1.9
T - Activities of Extraterritorial Organisations and Bodies	10	0.1	20	0.1
U - Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use	10	0.1	10	0.1
X - Other	270	0.8	300	3.4
<b>Total</b>	<b>2,780</b>	<b>104.1</b>	<b>2,750</b>	<b>114.0</b>
GST Collected on Importation of Goods		6.8		6.4
<b>Total</b>		<b>110.9</b>		<b>120.4</b>

Number of entities rounded to the nearest 10. Amounts rounded to the nearest £0.1 million. Columns may not sum due to rounding.

YOA 2024 was the first full year overseas retailers were registered for GST resulting in the movement of GST collected on the importation of goods to being collected as 'on island'.

Further information on overseas retailers can be found on:

<https://www.gov.ie/TaxesMoney/GST/Businesses/Industry/Pages/OverseasRetailersGST.aspx>

## 5.2 International Services Entities

	2024	2025
Member Count	1,490	1,540
Principle Ref Count	360	310
Affiliation Leader (AL)	90	90
AIF services business (AIFSB)	40	10
CIF/AIF*	110	140
Deposit Taker (DT)	20	20
Fund Functionary (CIF)	10	40
Fund Services Business (FSB)	120	100
Managed Entity (ME)	0	60
MEM**	10	70
Non-Affiliated Person (NAP)	10	20
Other ISE (Oth)	460	480
Participating Member (PM)	510	520
No of vehicles	30,250	30,520
<b>Total Fees £'m</b>	<b>13.5</b>	<b>13.5</b>

\*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 £0.5 million.*

## 5.3 Charitable repayments

Tax Type	2023 £'m	2024 £'m
Charity Lump Sum Donations	2.2	2.7
Special GST Relief	2.0	1.9
<b>Total</b>	<b>4.2</b>	<b>4.6</b>

*Amounts rounded to the nearest £0.1 million*

## 6. Customer Service

### 6.1 Online enquiries

	2023	2024
Enquiries Received	26,080	26,130
Average Turnaround Time (days)	3	3

*Enquiries received rounded to nearest 10*

### 6.2 Phone calls

Calls made to the Revenue Jersey general enquiries line.

2024	Calls Received	Average Time to Answer	Percentage Answered	Average Time to Deal with Call
Corporate Tax	3,249	00:00:09	100%	00:03:08
Employer Team	3,976	00:00:22	98%	00:03:53
GST	1,408	00:00:08	100%	00:04:04
Personal Tax	39,997	00:06:33	80%	00:07:00
<b>Year to date</b>	<b>48,630</b>	<b>00:01:48</b>	<b>94%</b>	<b>00:04:31</b>

2025	Calls Received	Average Time to Answer	Percentage Answered	Average Time to Deal with Call
Corporate Tax	3,061	00:00:10	99%	00:03:00
Employer Team	4,111	00:00:13	99%	00:04:34
GST	1,483	00:00:14	100%	00:03:52
Personal Tax	38,548	00:06:02	82%	00:06:53
<b>Year to date</b>	<b>45,603</b>	<b>00:01:40</b>	<b>95%</b>	<b>00:04:35</b>

Demand for help from Revenue Jersey Officers fluctuates during the day and throughout the year. Statistics for answered calls reflect calls answered on any one day and are a reasonable proxy for “calls answered first time” which cannot be accurately measured.

### 6.3 Customer help desk

	Visitors	Appointments	Walk ins	Transfers	Average Waiting Time (Min)	Average Time to Serve (Min)
2024	24,070	586	23,527	n/a	11	15
2025	25,983	554	25,418	3,184	23	16

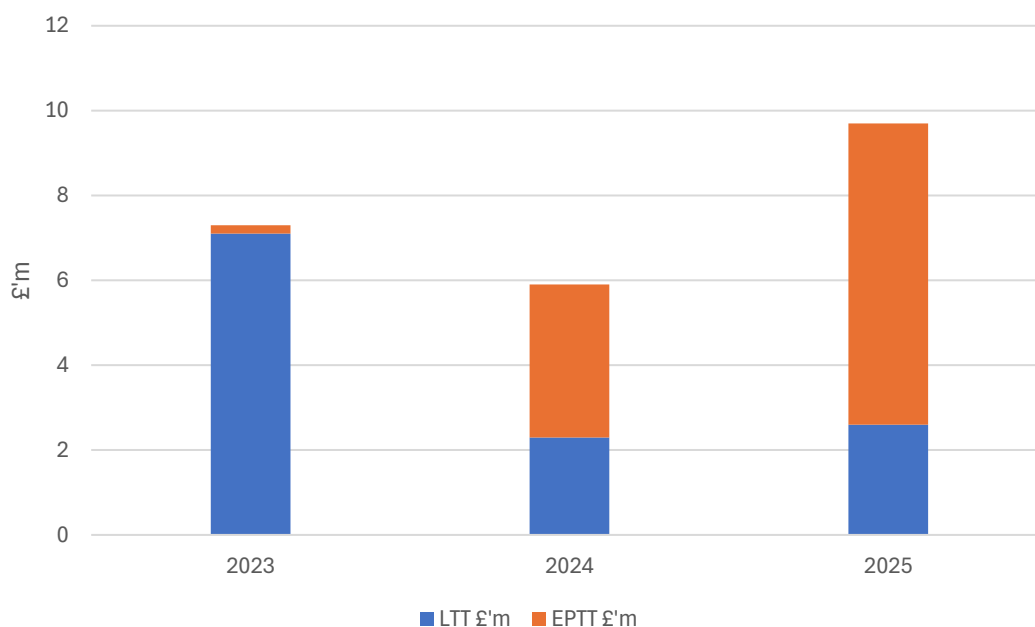
From April 2025 the total number of visitors includes customers that came to see another department and were later transferred to the tax queue. This has resulted in an increase to the average wait time.

# 7. Land Transaction Tax (LTT) and Enveloped Property Transaction Tax (EPTT)

## 7.1 LTT and EPTT paid by year

Year	LTT £'m	EPTT £'m
2023	7.1	0.2
2024	2.3	3.6
2025	2.6	7.1

*Amounts rounded to the nearest £0.1 million*



2023 saw a significant proportion of transactions (39%) take place as a result of the completion of new developments. Where these properties were purchased as second homes or as buy-to-let (BTL), they incurred the higher BTL duty rate which resulted in an increase to the revenue received in that year.

## 8. Methodological Notes

Tax data extracted March 2025.

Unless stated, the values included in this digest do not include High Value Residents (HVRs).

A personal taxpayer when in reference to income tax is an individual, married couple (resident and married before 2022), civil partnership, or the separately assessed individuals of a married couple or civil partnership who have an income tax liability or repayment for a year of assessment. Where taxpayers have separated in the YOA, they may be double counted as a married couple/civil partnership for part of the year, and as a single person for the remainder. Individuals moving to Jersey from 2021 or who married / entered civil partnership from 2022 will be independently taxed.

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.

## 9. 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>

### **Excise duty statistics**

<https://www.gov.je/government/departments/justicehomeaffairs/departments/customsimmigration/traders/pages/exciserates.aspx>

### **Social Security statistics**

<https://www.gov.je/Government/Departments/EmploymentSocialSecurityHousing/Pages/ESSHStatistics.aspx>