

General Information	
Ministerial Decision Type	Miscellaneous
Report Title	General Licence – Repayments of Professional fees - Payments to Revenue Authorities RUSSIA/JSY/2024/2
Minister	External Relations
Signatory	Minister
Lead Department	External Relations (ER)
Lead Directorate	External Relations (OCE)
Ministerial Decision Summary: Public or Absolutely/Qualified Exempt	Public Select if more than one Absolutely/Qualified Exemption.
Date decision made if different to date 'Ministerial Decision Summary' signed.	Select date.
Report and Supplemental Report Details	
Report Author	External Relations Officer
Date of Report	29/11/2024
Supplementary Report Title <i>(If applicable)</i>	General Licence (Payments to Revenue Authorities) RUSSIA/JSY/2024/2
Supplementary Report Author <i>(If applicable)</i>	External Relations Officer
Date of Supplementary Report <i>(If applicable)</i>	02/12/2024
Ministerial Decision Report: Public or Absolutely/Qualified Exempt	Public Select if more than one Absolutely/Qualified Exemption.
Relevant Case/Application/URN <i>(Only complete if making a decision related to an appeal/case/application)</i>	Insert Relevant Case/Application.
Relevant Proposition Number <i>(Only complete if presenting Comments or if lodging an Amendment)</i>	Insert P. number.
Relevant Scrutiny Report <i>(Only complete if presenting a ministerial response)</i>	Insert S.R. number.
Associated Law(s) and/or Subordinate Legislation	Sanctions and Asset-Freezing (Jersey) Law 2019; and Sanctions and Asset-Freezing (Implementation of External Sanctions) (Jersey) Order 2021

Action required if recommendation agreed	Department to take necessary action.
Resource Implications	There are no new financial and/or manpower implications.

Introduction

Following the changes to sanctions legislation introduced through the Sanctions (EU Exit) (Miscellaneous Amendments) (No.2) Regulations on the 5 December 2024, and which introduce an exception from prohibitions for certain specified payments, the UK shall be revoking General Licence ("GL") INT/2024/4881897.

Recommendation

Other

The Minister to issue General Licence – (Repayments of professional fees - Payments to Revenue Authorities) – RUSSIA/JSY/2024/2

Detail

The new UK required payments exception (the "Exception") will replace the GL and allow for certain payments to be made from, or on behalf of, non-UN designated persons to specified authorities without the need for a licence. The Minister therefore decided to issue the General Licence (Repayments of professional fees – Payments to Revenue Authorities) (the "Amended Jersey GL") which revokes and replaces the previous General Licence (Payments to Revenue Authorities) RUSSIA/JSY/2024/1.

The Amended Jersey GL authorises a Designated Person ("DP") or a person acting on behalf of a DP pursuant to the Exception to make payment of reasonable professional fees, which must not exceed £2,500 (and associated disbursements) for the provision by accountants or other equivalent service providers of services relating to the preparation of documentation necessary for, and submission of, tax returns. This will ensure accountancy service providers continue to be able to receive payment for their services whilst also reducing the number of sanctions licence applications that must be made to the Minister and processed by the Financial Sanctions Implementation Unit. This will also ensure that Revenue Jersey continues to receive tax returns that might otherwise be delayed in a timely manner.