

Foreword by Senator Alan Maclean, Minister for Treasury and Resources

The Council of Ministers undertook to commission a review of certain aspects of Jersey's personal tax system in the autumn of 2016.

The review was overseen by a political oversight group which I chaired and which included Deputy Andrew Lewis, Deputy Judy Martin; Deputy Eddie Noel; and Deputy Susie Pinel. I am grateful for their support and invaluable guidance to the work of the review team which consisted of tax officials, the economic adviser and external advisers.

The purpose of this review was not to evaluate existing tax policy and recommend change – that will come later in a second stage of review activity (and much groundwork is already under way - for example, to evaluate the case for modernising the way we tax household income and extending the scope of corporate taxation).

Rather this review was intended to provide a body of data and information that tells us where the tax-policy changes implemented by the States Assembly (over the period 2006 to 2015) have taken us. This is the period over which changes were made to our corporate tax system to ensure that Jersey's economy remained successful and living standards high, which required a greater focus on personal taxation to afford the important public services required by Islanders.

This Report provides a comprehensive data base which will help in establishing a platform of common and shared understanding of our personal tax system, which the Council of Ministers can rely upon when considering future tax-policy proposals. This will be especially important in assisting continuing evaluation of a potential move to Independent Taxation.



Senator Alan Maclean

Minister for Treasury and Resources