

Tax residence and exposure to Jersey tax

Resident and ordinarily resident

Taxpayer	Exposure to Jersey tax
Employee or self-employed	Liability to Jersey tax on worldwide income, but Double Tax Agreements (DTA's) may have an effect.
Consultant paid directly by a Jersey entity	Liability to Jersey tax on worldwide income, but DTA's may have an effect.
Consultant works for UK Intermediary Service Vehicle (ISV) and payments are made direct to UK ISV	The ISV will not be liable to Jersey tax assuming that the company is managed and controlled in the UK and there is no permanent establishment in Jersey. The individual will not be liable to Jersey tax in respect of the payments made directly to the ISV but will be liable to tax on attributable profits along with all other sources of worldwide income.
Consultant with UK ISV and payment made to UK agency that pays the UK ISV	The UK agency will not be liable to Jersey tax on the assumption that it is UK resident for tax purposes and does not have a permanent establishment in the Island. The ISV will also not be liable to Jersey tax assuming that the company is managed and controlled in the UK (and is therefore UK resident) and that there is no permanent establishment in Jersey. The individual will not be liable to Jersey tax in respect of the payments made directly to the UK agency or on payments made by the agency to the ISV, but they will be liable to tax on attributable profits received from the ISV company along with all other sources of worldwide income.

Resident but not ordinarily resident

Taxpayer	Exposure to Jersey tax
Employee or self-employed	Liable on income arising in Jersey and remittances of non-Jersey source income, but double tax agreements (DTA's) may have an effect.
Consultant paid directly by Jersey entity	Liable on income arising in Jersey and remittances of non-Jersey source income, but DTA's may have an effect.
Consultant works for UK Intermediary Service Vehicle (ISV) and payments are made direct to UK ISV	The ISV won't be liable to Jersey tax assuming that the company is managed and controlled in the UK and there is no permanent establishment in Jersey. The individual won't be liable to Jersey tax in respect of the payments made directly to the ISV but will be liable to tax on the attributable profits together with any Jersey source income and remittances to the island of non-Jersey source income. If the individual has suffered UK tax on the income remitted then double tax credit may be available in the Jersey assessment.
Consultant with UK ISV and payment made to UK agency that pays the UK ISV	The UK agency won't be liable to Jersey tax on the assumption that it's UK resident and doesn't have a permanent establishment in the island. The ISV won't be liable to Jersey tax assuming that the company is managed and controlled in the UK and there's no permanent establishment in Jersey. The individual won't be liable to Jersey tax in respect of the payments made directly to the ISV, but will be liable to tax on attributable profits together with any Jersey source income and remittances to the Island of non-Jersey source income. If the individual has suffered UK tax on the income remitted then double tax credit may be available in the Jersey assessment.
Consultant has Jersey ISV company and payment made to Jersey ISV. Jersey company managed and controlled from the UK	On the basis that the Comptroller accepts that the company is managed and controlled in the UK and there is no permanent establishment in Jersey, the ISV won't be liable to Jersey tax. The individual won't be liable to Jersey tax in respect of the payments made directly to the ISV, but will be liable to tax on attributable profits together with any Jersey source income and remittances to the island of non-Jersey source income. If the individual has suffered UK tax on the income remitted then double tax credit may be available in the Jersey assessment.

Non-resident

Taxpayer	Exposure to Jersey tax
Employee or self-employed	Liable on income arising in Jersey but double tax agreements (DTA's) may have an effect.
Consultant paid directly by Jersey entity	Liable on income arising in Jersey but DTA's may have an effect.
Consultant works for UK Intermediary Service Vehicle (ISV) and payments are made direct to UK ISV	The ISV won't be liable to Jersey tax assuming that the company is managed and controlled in the UK and there is no permanent establishment in Jersey. The individual won't be liable to Jersey tax in respect of the payments made directly to the ISV and will only be liable to Jersey tax on income arising in Jersey (if any) that is not specifically exempted under Article 118(B) of the Income Tax Law.
Consultant with UK ISV and payment made to UK agency that pays the UK ISV	The UK agency won't be liable to Jersey tax on the assumption that it's UK resident and doesn't have a permanent establishment in the island. The ISV also won't be liable to Jersey tax assuming that the company is managed and controlled in the UK (and therefore UK resident) and that there is no permanent establishment in Jersey. The individual won't be liable to Jersey tax in respect of the payments made directly to the ISV and will only be liable to Jersey tax on income arising in Jersey that is not specifically exempted under Article 118(B) of the Income Tax Law.
Consultant has Jersey ISV company and payment made to Jersey ISV. Jersey company managed and controlled from the UK	The company is non-resident under Article 123(1)(a). The company therefore isn't liable to tax in Jersey on the assumption there is no Jersey permanent establishment. The individual won't be liable to Jersey tax in respect of the payments made directly to the ISV and will only be liable to Jersey tax on income arising in Jersey that's not specifically exempted under Article 118(B) of the Income Tax Law.
Professional sports people	A professional sports person who is in receipt of money from events taking place in Jersey will be liable to Jersey income tax on the amounts paid to them inclusive of the prize money.