

STATES OF JERSEY



Jersey

DRAFT COMMUNITY COSTS BONUS (AMENDMENT) (JERSEY) REGULATIONS 202- (P.83/2022): AMENDMENT

**Lodged au Greffe on 30th August 2022
by Deputy L.V. Feltham of St. Helier Central
Earliest date for debate: 13th September 2022**

STATES GREFFE

DRAFT COMMUNITY COSTS BONUS (AMENDMENT) (JERSEY)
REGULATIONS 202- (P.83/2022): AMENDMENT

PAGE 7, REGULATION 1 –

- (1) Immediately after the heading of Regulation 1, insert –
- “(1) In Regulation 3 (qualifying conditions) of the Community Costs Bonus (Jersey) Regulations 2020, for paragraph (3) there is substituted –
 - “(3) The second condition is that where an application for a bonus is made on behalf of the household, no member of the household was served with a notice of assessment under Article 25 of the Income Tax (Jersey) Law 1961 –
 - (a) showing a liability to income tax for the year of assessment preceding the year to which the application relates; or
 - (b) in the case of an application relating to the year 2022, showing a liability to income tax of more than £2,735 for the 2021 year of assessment.”.
- (2) Renumber the existing text of Regulation 1 as paragraph (2).

DEPUTY L.V. FELTHAM OF ST. HELIER CENTRAL

REPORT

This amendment makes the necessary changes to the Draft Community Costs Bonus (Amendment) (Jersey) Regulations 202- ([P.83/2022](#)) following my amendment to the Mini-budget 2022 ([P.80/2022](#)) to change the eligibility criteria for the 2022 Community Cost Bonus to increase the current income threshold for access to the Community Cost Bonus to include all those households where no household member had a tax liability of more than £2,735 for the previous year.

Financial and manpower implications

The Government has allocated up to £3.6 million to increase the uptake of the Community Cost Bonus. This figure is based on its estimate that an additional 7,000 households may be eligible but not claiming (these are additional households to the 1,000 that have previously claimed).

Due to time constraints following the publication of statistics on Friday, 26 August 2022 it has not been possible to identify the number of individuals with a tax liability of £2,735. However, Revenue Jersey estimates that there are c.12,260 individuals with a liability of >£0 and <£2,330. As the Community Cost Bonus is a household benefit, many of these individuals will be in households that will remain ineligible on the following basis:

- The household is in receipt of income support.
- The household includes one or more individuals with a greater tax liability.

The expected number of eligible households is further reduced because many people will be taxed independently as they are not married or in a civil partnership but will be classified as in a household with others as they are living together as a couple. Considering this, it is estimated that this amendment could make a further 6,000 households eligible with a potential cost of up to £3.1 million.

Re-issue Note

The amendment has been re-issued as redrafting was required to ensure no problems inadvertently arise, under Standing Order 20(3), during the course of any debate on the amendment and the proposition to which it relates. The substance of the amendment has not been affected by the re-issue.