

23.07.17

9 Deputy C.S. Alves of the Minister for Treasury and Resources regarding checks on claims to Revenue Jersey (OQ.163/2023)

Will the Minister explain what checks or audits are carried out on companies that submit claims to Revenue Jersey for benefits in kind for their employees?

Deputy I.J. Gorst (The Minister for Treasury and Resources):

Benefits in kind are effectively emoluments which are not money and which are not capable of being turned into money. Some are taxable and some are not. Employers file annual returns of the taxable benefits in kind provided to each of their employees. The Comptroller of Revenue tells me that his officers undertake a number of checks on the information provided by employers, which will include comparisons with the tax returns of employees to help ensure that benefits in kind are properly taxed. Revenue Jersey also undertakes work to ensure that all tax or benefits in kind are properly declared by employers.

4.9.1 Deputy C.S. Alves:

The Minister mentioned there that it is done on an annual basis. Are there any other checks done throughout the year?

Deputy I.J. Gorst:

The department has a revenue compliance strategy and each year within that strategy there is a compliance programme. The 2023 compliance programme specifically refers to addressing risks related to benefits in kind at this point around share schemes and they are currently at the risk assessment stage.