

STATES OF JERSEY



DRAFT REVENUE ADMINISTRATION (JERSEY) LAW 201-

Lodged au Greffe on 23rd October 2018
by the Minister for Treasury and Resources

STATES GREFFE



Jersey

DRAFT REVENUE ADMINISTRATION (JERSEY) LAW 201-

European Convention on Human Rights

In accordance with the provisions of Article 16 of the Human Rights (Jersey) Law 2000, the Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources, the provisions of the Draft Revenue Administration (Jersey) Law 201- are compatible with the Convention Rights.

Signed: **Deputy S.J. Pinel of St. Clement**

Minister for Treasury and Resources

Dated: 22nd October 2018

REPORT

Introduction

Budget 2018 announced work on a new Draft Revenue Administration (Jersey) Law 201- (“the draft Law”), which brings together many of the administrative provisions currently distributed among various tax Laws. The draft Law enables the creation of Revenue Jersey; establishes the office of Comptroller of Revenue (in place of the existing office of Comptroller of Taxes); and introduces important modernisations to the administration of Jersey’s tax system, much of which has not been updated since 1961.

Existing tax law relies heavily on criminal approaches for wrongdoing, and persistent non-compliance (for example, even with filing obligations); and assumes significant manual intervention by tax officers to make it work properly. The number of taxpayers has, of course, increased significantly over the intervening 6 decades, making the existing law difficult to administer. Most tax administrations now routinely rely on non-criminal (civil) approaches; and greater automation of processes to reduce the need for tax officers to intervene manually.

The draft Law will enable Jersey to optimise the value it can get from its new Revenue Management System.

First tranche

This first tranche of new law – which is brought to the States Assembly as part of Budget 2019 – deals with administrative matters relating to all taxes, and increasingly it may apply to other revenue-streams administered by Revenue Jersey. It will be built upon over coming Budgets, subject to the States Assembly’s agreement.

In due course, Ministers will also propose a new Law to deal with the technical aspects of taxation, replacing the Income Tax (Jersey) Law 1961 establishing the framework of income tax with something more modern.

The first tranche of new law makes the following proposals –

- Prepares the way for online filing and tax assessment (in 2020) by changing record-keeping requirements. For the first time, individual taxpayers will be obliged to keep records to support their tax returns instead of today’s practice where certain records have to be sent to the Taxes Office every year.
- Enables the Comptroller in future to charge interest on tax debts; and to pay interest on any payments that he makes late. This removes the current incentive not to pay taxes on time, and provides “commercial restitution” to the people of Jersey for taxes paid late by keeping the real value of the tax debt.
- Also enables the Comptroller to levy penalty interest where someone does not pay their tax bill within 3 months of the due date, further incentivising prompt payment. The rate of penalty interest will be set by Ministerial Order before 1 January 2020.
- Changes the legal title of the Comptroller of Taxes to ‘Comptroller of Revenue’, to assist in creating Revenue Jersey and to reflect the wider remit of Revenue Jersey.
- Enables the Comptroller to entrust functions to third parties where he judges that appropriate. This will enable him better to implement the new States’ Target Operating Model.

- Introduces new civil penalties to deal with under-declaration of tax, geared according to the behaviour exhibited. This was formally consulted upon in 2017, and the responses to – and outcome of – that consultation were published in 2018. Deliberate acts of tax evasion will be subject to the highest penalties (up to 100% of the tax evaded). Careless acts will result in penalties of 10% to 30% of the tax due. Innocent error will not be penalised at all.
- Modernises some of the arrangements for supporting the Commissioners of Appeal who can review the Comptroller’s decisions.
- Retains and modernises the various Oaths of Office, guaranteeing taxpayer confidentiality and impartiality in the tax system.
- Creates legal gateways to allow greater sharing of taxpayer information where it is necessary and proportionate to do so – both to improve customer service and to tackle fraud.
- Also creates new penalties which apply equally to people who come into possession of tax information but who cannot – or should not – take the Oaths of Office.
- Gives tax officers flexibility to set off a credit balance in one revenue-stream against a debit in another.

Consultation

This approach is broadly supported by the Island’s legal and tax agent community, on the basis that one of the recurrent themes emerging from the responses to the consultation document published in 2017 entitled “Tax compliance framework: proposed legal and policy changes 2017–2019” was that Jersey would benefit from the introduction of a single piece of law under which the various tax types are administered. The formal consultation commenced on 27 March 2017 and ran until 16 June 2017. The results of the consultation shaped some of the proposals contained in the draft Law.

Financial and manpower implications

There are no significant financial or manpower implications for the States arising from the adoption of the draft Law. However, these changes are part of a wider transformation programme that affects fundamentally the way the Taxes Office operates. The resource implications of the wider transformation project are being met from capital allocation and restructuring provisions.

Human Rights

The notes on the human rights aspects of the draft Law in the **Appendix** have been prepared by the Law Officers’ Department and are included for the information of States Members. They are not, and should not be taken as, legal advice.

APPENDIX TO REPORT

Human Rights Notes on the Draft Revenue Administration (Jersey) Law 201-

These Notes have been prepared in respect of the Draft Revenue Administration (Jersey) Law 201- (the “draft Law”) by the Law Officers’ Department. They summarise the principal human rights issues arising from the contents of the draft Law and explain why, in the Law Officers’ opinion, the draft Law is compatible with the European Convention on Human Rights (“ECHR”).

These Notes are included for the information of States Members. They are not, and should not be taken as, legal advice.

There are no substantial human rights concerns. The draft Law deals with purely administrative matters and touches on rights only in the areas of –

- (a) making provision for civil penalties for inaccurate settlements (Part 4);
- (b) withholding repayments in respect of taxes where a separate liability has arisen in respect of tax (Article 20); and
- (c) the requirement to retain and produce records, and associated civil and criminal penalties.

The legislation deals with these issues in ways which are unremarkable, and perfectly routine. Insofar as penalties are provided for, there are adequate appeal rights. It is unnecessary to consider the matter further.

Explanatory Note

This draft Law would provide for the administration of taxes and other charges under various enactments which raise revenue for the States of Jersey, including the Income Tax (Jersey) Law 1961 (“ITL”) and the Goods and Services Tax (Jersey) Law 2007, (“GSTL”) and would rename the Comptroller of Taxes as the Comptroller of Revenue.

Part 1 comprises *Article 1*, an interpretation provision. In particular Article 1 defines “Revenue Laws” to mean this Law, the ITL, the GSTL, the Taxation (Land Transactions) (Jersey) Law 2009, the Taxation (Implementation) (Jersey) Law 2004, the Social Security (Jersey) Law 1974 and any enactment made under any of those Laws.

Part 2 deals with administration of taxes and charges under the Revenue Laws.

Article 2 establishes the “Comptroller of Revenue” as being responsible for the collection and administration of taxes and charges under the Revenue Laws (except to the extent such functions are undertaken by the Agent of the Impôts) and as a competent authority under the Taxation (Implementation) (Jersey) Law 2004.

Article 3 makes provision for States of Jersey employees and other persons to be appointed to assist the Comptroller in the exercise of his or her functions and for States of Jersey employees who are appointed to include a Deputy Comptroller and an Assistant Comptroller.

Article 4 makes provision for when the Deputy Comptroller and Assistant Comptroller may exercise the Comptroller’s functions in his or her absence or when the office is vacant.

Article 5 makes provision for Commissioners of Appeal to be appointed to hear appeals from the Comptroller’s decisions under a Revenue Law where provision is made for such an appeal in that Law. The provisions replace, and are largely based on, the equivalent provisions in Article 10 of the ITL.

Article 6 and *Schedule 1* make provision for the oaths to be taken by the Comptroller, Deputy Comptroller, Assistant Comptroller, Commissioners of Appeal, auditors and other persons appointed under *Article 3*.

Article 7 authorizes the Comptroller to place at the disposal of the Comptroller and Auditor General or an auditor all books, documents and information that either may require subject to taking into account any confidentiality provisions in an international tax agreement or obligation.

Part 3 makes provision for disclosure and use of information.

Article 8 sets out a general prohibition on disclosing or otherwise using information obtained under any of the Revenue Laws subject to a range of exceptions. The exceptions include purposes related to criminal and civil proceedings and otherwise generally relate to functions exercised by the Comptroller or other government bodies or officers under various enactments.

Article 9 makes provision for an offence to be committed if a person discloses information in breach of *Article 8*. No offence is committed if the person charged reasonably believed that the disclosure was lawful or that the information disclosed was lawfully in the public domain. The penalty is a maximum term of 2 years imprisonment or a fine (of any amount), or both.

Part 4 makes provision for civil penalties for inaccurate income tax returns.

Article 10 is an interpretation provision for the purposes of this Part.

Article 11 makes provision for a person who carelessly or deliberately provides information to the Comptroller under the ITL in connection with a return (or otherwise in connection with ascertaining the person's tax liability) to be liable to a penalty calculated under *Article 12*.

Article 12 makes provision for the amount of penalty to be calculated on the basis of the difference between the amount of tax chargeable on the person on the basis of the incorrect information and the amount that would be chargeable if the information were correct. The precise assessment is within varying percentage bands depending on whether the act was done carelessly or deliberately, whether the person has admitted the error and whether the person has previously sent incorrect information.

Article 13 makes provision for how the penalty is administered. The person must pay the penalty within 40 days of receiving notice of the amount.

Article 14 makes provision for a person served with a notice under *Article 13* to appeal to the Commissioners of Appeal.

Article 15 makes provision so that the any notice served by the Comptroller under this Part does not affect the Attorney General's right to prosecute the person under the ITL; however any penalty paid under this Part must be refunded if prosecution proceedings are instituted.

Part 5 sets out powers for the Comptroller to apply interest and set-off.

Article 16 is an interpretation provision for the purposes of this Part. The effect of *Article 16* is to restrict the application of this Part to income tax and goods and services tax. However, nothing in this Part affects the liability of person to pay a surcharge or penalty under the GSTL or the ITL.

Article 17 makes provision for a person who is late paying tax to pay interest at such rate as the Minister may specify by Order, unless the amount of tax chargeable is less than £300 or the Comptroller considers that exceptional circumstances apply. The interest is calculated from the date the tax is due.

Article 18 makes provision for a further interest payment to be made if tax remains unpaid 3 months after it is due.

Article 19 makes provision for the Comptroller to pay interest on any refund paid by the Comptroller to a person for overpayment of tax. Such interest is chargeable to tax under the ITL.

Article 20 allows the Comptroller to set off taxes under the ITL or GSTL by suspending or withholding any credit or refund payable by the Comptroller to a person against any amount of tax due from the person to the Comptroller. If the due date for paying the tax has not passed, the set-off can only be with the agreement of the person.

Article 21 allows the States to make Regulations to amend Part 5.

Part 6 makes provision for record keeping.

Article 22 is an interpretation provision for the purposes of Part 6.

Article 23 provides that Part 6 applies to any individual liable to tax under a Revenue Law, including a person chargeable at 0%, except in relation to any business carried on by that individual.

Article 24 requires an individual to whom Part 6 applies to make and keep records which are adequate to enable the individual's liability to tax to be ascertained and to support any information given to the Comptroller.

Article 25 requires records required to be made by an individual under *Article 24* to be kept by the individual for at least 2 years.

Article 26 allows the Comptroller to serve notice on any individual to whom Part 6 applies to require that individual to provide such records as the Comptroller requires for ascertaining whether the requirements of *Articles 24* and *25* are satisfied.

Article 27 makes provision for civil penalties that an individual to whom Part 6 applies is liable to pay for failing to keep or furnish to the Comptroller any record as required by this Law or any other Revenue Law. The penalty is £500. The penalty must be paid within 40 days of service of the notice.

Article 28 makes provision for an individual to whom this Part applies to be guilty of a criminal offence for failing to keep records or provide them to the Comptroller under this Law or any other Revenue Law unless the individual is liable to a civil penalty under *Article 27*, or is liable to a civil penalty under another Revenue Law or is guilty of an offence under another Revenue Law.

Part 7 contains closing provisions.

Article 29 gives effect to *Schedules 2* and *3*. *Schedule 2* makes amendments to Revenue Laws which are consequential upon this Law and *Schedule 3* makes consequential amendments to other enactments.

Article 30 gives the States a power to make consequential, transitional and savings provisions including amendments to this Law and other enactments.

Article 31 makes transitional provisions. It provides that a person who is the Comptroller of Taxes, Deputy Comptroller of Taxes, Assistant Comptroller of Taxes, a Commissioner of Appeal, officer or auditor under the ITL or who is otherwise authorized to exercise the Comptroller's functions of a competent authority under the Taxation (Implementation) (Jersey) Law 2004 is deemed to be appointed under this Law.

Article 31 also makes provision for Article 137 of the ITL to continue to apply to acts done negligently before the date that the substitution of that Article under Schedule 2 of this Law comes into force as if that substitution were not in force. That substitution removes references to negligently making incorrect statements and other returns under the ITL as such actions are dealt with under Part 4 of this Law.

Article 32 sets out the title of this Law and provides for it to come into force on such day or days as the States may by Act appoint.



Jersey

DRAFT REVENUE ADMINISTRATION (JERSEY) LAW 201-

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Jersey

DRAFT REVENUE ADMINISTRATION (JERSEY) LAW 201-

A LAW to make provision for the administration of taxes and other charges under various enactments which raise revenue for the States of Jersey and to rename the Comptroller of Taxes as the Comptroller of Revenue.

<i>Adopted by the States</i>	<i>[date to be inserted]</i>
<i>Sanctioned by Order of Her Majesty in Council</i>	<i>[date to be inserted]</i>
<i>Registered by the Royal Court</i>	<i>[date to be inserted]</i>

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law –

PART 1 OPENING

1 Interpretation

(1) In this Law –

“administration of the States” means –

- (a) a department established on behalf of the States; or
- (b) a body, office or unit of administration, established on behalf of the States (including under an enactment);

“Assistant Comptroller” means an Assistant Comptroller of Revenue;

“Comptroller” means the Comptroller of Revenue under Article 2;

“Deputy Comptroller” means the Deputy Comptroller of Revenue under Article 3;

“function” includes a power or a duty;

“GST Law” means the Goods and Services Tax (Jersey) Law 2007¹ including any enactment made under that Law;

“Income Tax Law” means the Income Tax (Jersey) Law 1961² including any enactment made under that Law;

“Land Transactions Tax Law” means the Taxation (Land Transactions) (Jersey) Law 2009³ including any enactment made under that Law;

“LTC contribution” has the same meaning as in the Social Security Law;

“Minister” means the Minister for Treasury and Resources;

“officer” is construed in accordance with Article 3;

“public authority” means –

- (a) the States Assembly;
- (b) the States Greffe;
- (c) a Minister;
- (d) a committee or other body established by a resolution of the States or by, or in accordance with, standing orders of the States Assembly;
- (e) an administration of the States;
- (f) a Department referred to in Article 1 of the Departments of the Judiciary and the Legislature (Jersey) Law 1965⁴;
- (g) the States of Jersey Police Force;
- (h) a parish;
- (i) to the extent not included in paragraph (a) to (h) above, any body (whether incorporated or unincorporated) –
 - (i) which is in receipt of funding at least half of which is from the States in one or more years,
 - (ii) which carries out statutory functions,
 - (iii) which is appointed, or whose officers are appointed, by a Minister,
 - (iv) which appears to the States to exercise functions of a public nature, or
 - (v) which provides any service under a contract made with any public authority described in paragraphs (a) to (h), the provision of such service being a function of that authority;

“Revenue Laws” means any or all of the following as the context requires –

- (a) this Law;
- (b) the GST Law;
- (c) the Income Tax Law;
- (d) the Land Transactions Law;
- (e) the Taxation (Implementation) Law;
- (f) the Social Security Law;

“Social Security Law” means the Social Security (Jersey) Law 1974⁵, including any enactment made under that Law;

“States’ employee” has the meaning given by Article 2 of the Employment of States of Jersey Employees (Jersey) Law 2005⁶;

“Taxation (Implementation) Law” means the Taxation (Implementation) (Jersey) Law 2004⁷, including any enactment made under that Law.

- (2) The States may, by Regulations, amend the definition of “Revenue Laws”.

PART 2

ADMINISTRATION

2 Comptroller of Revenue

- (1) An officer known as the “Comptroller of Revenue” is responsible for –
 - (a) the collection and administration of taxes and charges under, and in accordance with, this Law, the Income Tax Law, the GST Law, and the Land Transactions Tax Law;
 - (b) the collection and administration of LTC contributions under, and in accordance with, this Law and the Social Security Law as the agent for the Minister for Social Security; and
 - (c) if so authorized by the Minister, the functions of a competent authority under an approved agreement or an approved obligation within the meaning of the Taxation (Implementation) Law.
- (2) Notwithstanding paragraph (1), the Agent of the Impôts is, to the extent that Articles 6(2), 69 and 70 of the GST Law, including Schedule 7 to that Law, provide for GST on the importation of goods to be charged and payable as if it were customs duty on those goods, responsible for the administration under the Customs and Excise (Jersey) Law 1999⁸ of GST on the importation of goods.
- (3) LTC contributions collected by the Comptroller must be remitted to the Minister for Social Security.
- (4) The Treasurer of the States may give general directions to the Comptroller concerning the exercise of the Comptroller’s functions.
- (5) The Comptroller must comply with any general directions given under paragraph (4) except to the extent that compliance would undermine the operational independence of the Comptroller.
- (6) Except to the extent provided for in this Article, the Comptroller must not be directed as to how any function of the office of Comptroller is to be carried out.
- (7) The States must ensure that the Comptroller is provided with sufficient resources to carry out the Comptroller’s functions.

3 Deputy Comptroller, Assistant Comptroller and other persons

- (1) Persons may be appointed to assist the Comptroller in the exercise of the Comptroller’s functions under any of the Revenue Laws.

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- (2) In this Article, references to “assisting” the Comptroller may include either or both of the following as determined by the Comptroller –
 - (a) carrying out the Comptroller’s functions on the Comptroller’s behalf; and
 - (b) carrying out tasks of whatever nature which assist in the exercise of the Comptroller’s functions, including assisting individuals in complying with their obligations relating to the Comptroller’s functions under a Revenue Law.
 - (3) Persons appointed under paragraph (1) may include a Deputy Comptroller of Revenue and an Assistant Comptroller of Revenue, each of whom must be a States’ employee.
 - (4) Subject to paragraph (3), a person appointed under paragraph (1) may be –
 - (a) a States’ employee; or
 - (b) any other person authorized by the Comptroller.
 - (5) A person appointed under paragraph (1) may be authorized by the Comptroller to assist the Comptroller in relation to the Comptroller’s functions generally or, in relation to such specific functions as he or she authorizes.
 - (6) Notwithstanding any enactment to the contrary, an authorization under paragraph (5) need not be in writing.
 - (7) A person appointed under paragraph (1) is under the direction and control of the Comptroller in relation to such assistance as the person is appointed to provide.
 - (8) The Comptroller is solely responsible for determining what assistance may be provided by –
 - (a) persons who are States’ employees but who are not employed by the States exclusively for the purpose referred to in paragraph (1); or
 - (b) persons who are not States’ employees.
 - (9) A person appointed under paragraph (1) is referred to in this Law as an “officer” and references to the “Comptroller” in a Revenue Law include such an officer to the extent that the assistance provided by the officer is relevant to the Comptroller’s functions under that Law.

4 Exercise of functions of Comptroller in event of absence or vacancy in office

- (1) In the event of the absence from duty of the Comptroller either by reason of illness or for any other cause, or in the event of a vacancy in the office of Comptroller, the functions of the Comptroller under this Law must be exercised by the Deputy Comptroller, and in the event of the absence from duty of both the Comptroller and the Deputy Comptroller, the said functions must be exercised by the Assistant Comptroller.
- (2) If there is more than one Assistant Comptroller, the Comptroller’s functions may be exercised by one or more of the Assistants as may be

determined by the Comptroller or Deputy Comptroller, as the case may be or, where such determination is not possible, as may be agreed between the Assistant Comptrollers.

5 Commissioners of Appeal

- (1) The Minister must appoint up to 12 Commissioners of Appeal for a term not exceeding 3 years.
- (2) An appointment under paragraph (1) can be renewed provided that the total aggregate period of appointment for each Commissioner does not exceed 9 years.
- (3) The Commissioners of Appeal must be chosen from residents of Jersey with experience in financial matters, who are not engaged in any trade, business or profession which is of such a nature as would cause their appointment to be objected to by competitors in similar trades, businesses or professions carried on in Jersey.
- (4) For the purpose of hearing appeals from decisions of the Comptroller under a Revenue Law, where provision for such an appeal is made in that Law, a Commission of Appeal must be constituted, consisting of any 3 Commissioners of Appeal.
- (5) A Commission of Appeal has power to obtain expert advice in cases in which it considers it to be necessary for the purpose of making a determination, and the Minister must defray any expenses so incurred.
- (6) The Minister may appoint a clerk and deputy clerk to the Commissioners of Appeal, and must determine the remuneration and the conditions of each appointment.

6 Oath of office

- (1) The Comptroller, Deputy Comptroller, Assistant Comptroller and each Commissioner of Appeal must, before he or she begins to act in that office, take oath before the Royal Court in the form set out in Schedule 1 appropriate to the office to which he or she has been appointed.
- (2) Every person appointed to carry out the audit of the accounts of the Comptroller must, before he or she begins to carry out that function, take oath before the Royal Court in the form set out in Schedule 1 appropriate to that appointment.
- (3) A person appointed under Article 3(1) who is not required to take an oath under paragraph (1) or (2) must, if the Comptroller so determines, take oath before the Royal Court in the form set out in Schedule 1 appropriate to that appointment before he or she begins to carry out the functions for which he or she has been appointed.

7 Audit

- (1) For the purposes of audit, the Comptroller may place all books, documents and information at the disposal of –

- (a) the Comptroller and Auditor General; and
 - (b) every person (“auditor”) appointed to carry out the audit of the accounts of the Comptroller,
- that the Comptroller and Auditor General, or auditor may require.
- (2) For the purpose of deciding whether to exercise functions under paragraph (1), the Comptroller must take into account any provision relating to confidentiality in any approved agreement or approved obligation within the meaning of the Taxation (Implementation) Law or in Regulations made under that Law relating to an approved agreement or an approved obligation.

PART 3

DISCLOSURE AND USE OF INFORMATION

8 General prohibition and exceptions

- (1) Subject to the following provisions of this Article, information which is obtained under or for the purposes of a Revenue Law must not be disclosed or otherwise used by any person other than for the purpose for which it was obtained.
- (2) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure or other use –
- (a) which –
 - (i) is made for a purpose of any of the Revenue Laws, and
 - (ii) does not contravene any restriction imposed by the Comptroller;
 - (b) which is made for the purpose of any civil proceedings (whether or not in Jersey), including any investigation as to whether to institute any civil proceedings, relating to a matter in respect of which the Comptroller has functions under a Revenue Law;
 - (c) which is made for the purpose of investigating whether or not an offence has been committed (whether or not in Jersey and whether or not under a Revenue Law), or for the institution of, or otherwise for the purpose of, any criminal proceedings (whether or not in Jersey and whether or not under a Revenue Law);
 - (d) which is made in pursuance of an order of a court;
 - (e) which is made with the consent of each person to whom the information relates;
 - (f) which is made for a purpose connected with the grant and loss of Entitled status under Regulation 2(1)(e) of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013⁹;
 - (g) which is made for a purpose connected with determining the basis of taxation of a person under Article 135A of the Income Tax Law;

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- (h) which is made for a purpose connected with the preparation of the general estimate of the revenue of the States; or
 - (i) which is permitted or required by an approved agreement or approved obligation within the meaning of the Taxation (Implementation) Law or by Regulations made under that Law relating to an approved agreement or an approved obligation.
- (3) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, an administration of the States for which the Minister for Social Security is responsible if it is for any of the following purposes –
- (a) ascertaining a person’s liability to pay –
 - (i) tax under the Income Tax Law; GST Law or Land Transaction Tax Law,
 - (ii) LTC contributions,
 - (iii) Class 1 or Class 2 contributions under the Social Security Law;
 - (b) ascertaining a person’s eligibility for any benefit administered by an administration of the States for which the Minister for Social Security is responsible;
 - (c) determining the most appropriate way in which a person’s liability to pay a debt under a Revenue Law may be discharged;
 - (d) ascertaining a person’s compliance under a Revenue Law;
 - (e) verifying any information held by any administration of the States for which the Minister or the Minister for Social Security is responsible; or
 - (f) a purpose approved by the Minister for Social Security.
- (4) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, a public authority if it is made –
- (a) for the purpose of enabling or assisting a person to exercise that person’s statutory functions in relation to any person or class of person; or
 - (b) for a purpose approved by the Minister.
- (5) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure of statistical information made by or to, or another use by, any person working in an administration of the States for which a Minister has responsibility where it is for any of the following purposes –
- (a) assisting in the development or assessment of public policy; or
 - (b) informing the public.
- (6) For the purposes of paragraph (5), “statistical information” does not include personal information that is information that relates to and identifies a particular person, whether the identity is specified in the information or can be deduced from the information.
- (7) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, an officer within

the meaning of the Customs and Excise (Jersey) Law 1999¹⁰ if it is for the purpose of ascertaining or verifying an address of a person.

- (8) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, any person working in an administration of the States for which the Minister for Education has responsibility if it is for the purpose of enabling an assessment to be made of any financial grant, allowance or other benefit that may be made or given by that administration for the purposes of, or related to, a person's education.
- (9) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to the publication on a website maintained by the States of Jersey of particulars contained in any statement provided to the Comptroller under Article 5(2) of the Land Transactions Law.
- (10) Despite paragraph (2) to (9) disclosure or use of information which is obtained under or for the purposes of a Revenue Law is not permitted where such disclosure or use would breach an approved agreement or approved obligation within the meaning of the Taxation (Implementation) Law or Regulations made under that Law relating to an approved agreement or an approved obligation.

9 Wrongful disclosure

- (1) A person commits an offence if he or she contravenes Article 8(1).
- (2) It is a defence for a person charged with an offence under this Article to prove that he or she reasonably believed –
 - (a) that the disclosure was lawful; or
 - (b) that the information had already lawfully been made available to the public.
- (3) A person who is guilty of an offence under this Article is liable to imprisonment for a term of 2 years and to a fine.

PART 4

CIVIL PENALTIES FOR INACCURATE INCOME TAX RETURNS

10 Interpretation

In this Part –

- (a) “act” means the conduct described in Article 11(1);
- (b) “difference” means the difference between the amount of tax that would be chargeable on the person calculated on the basis of the incorrect return and the amount of tax that would be chargeable if the return were correct;
- (c) “notice” means a notice served under Article 13(1);
- (d) “return” means any particulars, return, declaration, accounts, statement, list or similar, which a person provides to the Comptroller under or for any of the following –

- (i) Article 16 of the Income Tax Law,
- (ii) a claim for an allowance, deduction or relief under the Income Tax Law,
- (iii) ascertainment by the Comptroller of the person's liability to income tax,
- (iv) any other purpose under the Income Tax Law.

11 Penalty

- (1) If a person carelessly or deliberately provides to the Comptroller a return that is incorrect in a material particular, he or she is liable to a penalty in accordance with Article 12.
- (2) Where a return is incorrect in more than one material particular, a person is liable to a penalty for each incorrect material particular.

12 Amount of penalty

- (1) Subject to paragraphs (2) and (3), if the act was done –
 - (a) carelessly, the amount of penalty is not less than 10% and not more than 30% of the difference;
 - (b) deliberately, the amount of penalty is not less than 50% and not more than 100% of the difference.
- (2) If the person admits to the Comptroller the fact of the incorrect statement other than in response to a discovery, or likely imminent discovery of it by the Comptroller –
 - (a) in the case of paragraph (1)(a), the amount of penalty is not less than 0% and not more than 30% of the difference;
 - (b) in the case of paragraph (1)(b), the amount of penalty is not less than 30% and not more than 100% of the difference.
- (3) If, on the date the act was done not more than 5 years have elapsed since a previous act was done by the person, the maximum amount of penalty is not less than –
 - (a) 45%, where paragraph (1)(a) applies;
 - (b) 150%, where paragraph (1)(b) applies.
- (4) The amount of penalty is additional to the correct amount of tax that would be chargeable on the person if the statement were correct.

13 Administration of penalty

- (1) Where a person is liable to a penalty under Article 11, the Comptroller may serve a notice on the person specifying –
 - (a) the amount of tax that would be chargeable on the person calculated on the basis of the incorrect statement;
 - (b) the amount of tax that would be chargeable on the person if the statement were correct;

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- (c) the difference between the amounts calculated under subparagraphs (a) and (b);
 - (d) the amount of penalty determined by the Comptroller;
 - (e) whether the penalty is calculated under Article 12(1)(a) or (b) and, if relevant, that Article 12(2) or (3) applies.
- (2) Subject to paragraph (3), a person on whom a notice is served must pay the amount of the penalty no later than 40 days after the service of the notice.
- (3) The amount of penalty is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under the Income Tax Law except that –
- (a) the penalty is not deductible for any purpose of the Income Tax Law; and
 - (b) the penalty is disregarded when determining the amount of a surcharge under Article 41I of that Law.

14 Appeals

- (1) A person on whom a notice is served may, within 40 days of service of that notice, appeal to the Commissioners against the notice by notifying the Comptroller.
- (2) The following provisions of the Income Tax Law apply, with the necessary modifications, to an appeal under this Article as they apply to an appeal under that Law against any assessment –
 - (a) the proviso to Article 27(1);
 - (b) Article 27(2);
 - (c) Article 28(1);
 - (d) Articles 29, 29A and 31 to 36.
- (3) Where an appeal is made under paragraph (1), the notice served by the Comptroller is of no effect pending the final determination or withdrawal of the appeal.

15 Effect of notice on prosecution proceedings

- (1) The fact that a notice has been served on a person does not affect the right of the Attorney General to prosecute that person for any offence under Article 137 of the Income Tax Law or to direct that the person be so prosecuted and, in such event, the notice is deemed to be withdrawn.
- (2) Where a person has paid a penalty in relation to an act for which the person is subsequently prosecuted under Article 137 of the Income Tax Law, the amount of such penalty must be refunded to the person.

PART 5

COMPTROLLER'S POWERS RELATING TO INTEREST AND SET-OFF

16 Interpretation of this Part

- (1) In this Part –
 - (a) “tax” refers to –
 - (i) tax under the Income Tax Law, or
 - (ii) goods and service tax (“GST”) under the GST Law,but does not include a penalty tax or surcharge under Part 14 of the GST Law or a penalty under Article 17A or late payment surcharge under Article 41I of the Income Tax Law;
 - (b) “Law” refers to the Income Tax Law or the GST Law, as the case may be.
- (2) Nothing in this Part affects the liability of a person to pay a surcharge or penalty (however described) under the GST Law or the Income Tax Law.

17 Interest for late payment of a tax

- (1) A person who fails to pay all or part of a tax on or before the time required under a Law is liable to pay simple interest on the amount of tax outstanding for the period beginning on the day following the date the tax is due and ending on the date the tax is fully paid.
- (2) Subject to paragraphs (4) and (5), interest is calculated and payable at such rate as the Minister may specify by Order.
- (3) The amount of interest payable under this Article is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under the Income Tax Law except that –
 - (a) the interest is not deductible under any Revenue Law;
 - (b) the interest is disregarded for the purpose of determining the amount of –
 - (i) a penalty tax or surcharge under Part 14 of the GST Law, or
 - (ii) a late payment surcharge under Article 41I of that Law.
- (4) No interest is payable if –
 - (a) the amount on which interest would be calculated under paragraph (1) is less than £300; or
 - (b) the Comptroller makes a determination that no interest is payable on the ground of exceptional circumstances.
- (5) For the purposes of paragraph (1) “all or part of a tax” includes an instalment payable under the Income Tax Law and reference to “the date tax is fully paid” refers to such an instalment being paid in full.

18 Further penalty interest for late payment of tax

- (1) A person who fails to pay all or part of a tax on or before a date which is 3 months after the tax is required to be paid under a Law is liable to pay simple interest on the amount of tax outstanding for the period beginning on the day following the date the 3 month period ends and ending on the date the tax is fully paid.
- (2) The amount a person is liable to pay under paragraph (1) is in addition to the amount a person is liable to pay under Article 17 but, notwithstanding Article 17(3), the amount of interest a person is liable to pay under that Article is not treated as a tax for the purpose of calculating the further interest payable under this Article.
- (3) Interest is calculated at such rate as the Minister may specify by Order.
- (4) The amount of interest payable under this Article is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under the Income Tax Law except that –
 - (a) the interest is not deductible under any Revenue Law;
 - (b) the interest is disregarded for the purpose of determining the amount of –
 - (i) a penalty tax or surcharge under Part 14 of the GST Law, or
 - (ii) a late payment surcharge under Article 41I of that Law.
- (5) No interest is payable if –
 - (a) the amount on which interest would be calculated under paragraph (1) is less than £300; or
 - (b) the Comptroller makes a determination that no interest is payable on the ground of exceptional circumstances.
- (6) An amount of interest for which a person is liable under this Article is recoverable as tax due from the person.
- (7) For the purposes of paragraph (1) “all or part of a tax” does not include an instalment payable under the Income Tax Law.

19 Interest arising from over-payments

- (1) If the Comptroller refunds to a person an overpayment of tax paid by that or another person, the Comptroller must, in addition to that refund, pay simple interest on the refund for the period –
 - (a) beginning –
 - (i) on the day following the date the tax was due, or
 - (ii) on the date the payment of tax was made,whichever is later; and
 - (b) ending on the date the Comptroller pays the refund.
- (2) Interest is calculated at such rate as the Minister may specify by Order.
- (3) No interest is payable under paragraph (1) if the amount of refund is less than £300.

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- (4) Interest paid by the Comptroller under this Article is chargeable under Case III of Schedule D under the Income Tax Law.

20 Set-off

- (1) If a person is liable to pay an amount of tax under a Law and the deadline for payment of that amount has passed, the Comptroller may withhold or suspend payment of any amount to which the person is entitled under a Law to be paid by way of a refund or credit relating to that or another tax for all or part payment of the amount of tax that is due from the person.
- (2) If a person is liable to pay an amount of tax under a Law and the deadline for payment of that amount has not passed, the Comptroller may withhold or suspend payment as described in paragraph (1) only with the agreement of the person liable to pay the amount of tax.

21 Regulations to amend this Part

The States may, by Regulations amend this Part.

PART 6

RECORD-KEEPING

22 Interpretation of this Part

In this Part –

- (a) “business” means any business, trade, or profession, including the letting of property, whether carried on in Jersey or elsewhere;
- (b) “record” means information recorded in any form and, in relation to information recorded otherwise than in legible form, reference to furnishing a record includes reference to furnishing a copy of the record in legible form;
- (c) “tax” includes goods and services tax under the GST Law and an LTC contribution.

23 Application

- (1) This Part applies to every individual who is chargeable to tax under a Revenue Law (including an individual chargeable at 0%) except in relation to any business carried on by that individual.
- (2) This Article is without prejudice to any requirement under any enactment relating to the retention or production of documents or records of any description.

24 Keeping of records

An individual to whom this Part applies must make and keep records which are adequate to –

- (a) enable the individual's liability to tax and the amount payable (if any) to be ascertained; and
- (b) support any statement, return or declaration made to the Comptroller.

25 Preservation of records

- (1) Records made by an individual under Article 24 must be kept for a period of at least 2 years.
- (2) For the purposes of paragraph (1), that period begins immediately after the end of –
 - (a) the year of assessment under the Income Tax Law to which the records relate; or
 - (b) where (a) does not apply, the calendar year in which the record was created.

26 Duty to produce records

The Comptroller may by notice served on any individual to whom this Part applies require the individual to furnish, by such a date or within such a period as may be specified in the notice, such records or part of those records as the Comptroller may require for the purpose of ascertaining whether or not the requirements imposed by Articles 24 and 25 are fulfilled.

27 Civil penalties

- (1) Subject to paragraph (2), if an individual to whom this Part applies carelessly fails to keep, or furnish to the Comptroller, any record in accordance with this or any other Revenue Law, the individual is liable to a penalty of an amount not exceeding £500.
- (2) This Article does not apply in relation to the keeping or furnishing of a record where an individual is liable under another Revenue Law to a penalty imposed by the Comptroller in relation to the keeping or furnishing of that record, as the case may be.
- (3) Where an individual is liable to a penalty under paragraph (1), the Comptroller may serve a notice on the individual specifying the amount of penalty, being such amount as the Comptroller considers to be reasonable in the circumstances.
- (4) The amount of penalty is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under the Income Tax Law except that –
 - (a) the penalty is not deductible for any purpose of the Income Tax Law; and
 - (b) the penalty is disregarded when determining the amount of a surcharge under Article 41I of that Law.

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- (5) Subject to paragraph (6), an individual on whom a notice is served must pay the amount of the penalty no later than 40 days after the service of the notice.
 - (6) An individual on whom a notice is served under paragraph (3) may, within 40 days of service of that notice, appeal to the Commissioners on giving notice to the Comptroller.
 - (7) The following provisions of the Income Tax Law apply, with the necessary modifications, to an appeal under this Article as they apply to an appeal against any assessment –
 - (a) the proviso to Article 27(1);
 - (b) Article 27(2);
 - (c) Article 28(1);
 - (d) Article 29;
 - (e) Articles 29A and 31 to 36.

28 Criminal offences

- (1) Subject to paragraph (2), if an individual to whom this Part applies fails to keep, or furnish to the Comptroller, any record in accordance with this or any other Revenue Law, the person is guilty of an offence and liable to a fine of level 3 on the standard scale.
- (2) This Article does not apply if, in relation to the keeping or furnishing of the record, as the case may be, an individual –
 - (a) is liable to a penalty under Article 27;
 - (b) is not liable under that Article by virtue of Article 27(2); or
 - (c) is guilty of an offence under another Revenue Law.

PART 7

CLOSING PROVISIONS

29 Amendments to other enactments

- (1) Schedule 2 has effect to make amendments to the Revenue Laws.
- (2) Schedule 3 has effect to make amendments to other enactments.

30 Regulations to make consequential enactments

The States may, by Regulations –

- (a) amend any enactment in consequence of any provision of this Law;
- (b) make such transitional provisions and savings provisions as they consider necessary or expedient, including amendment of this Law, in respect of any provision of this Law.

31 Transitional provisions

- (1) A person who, immediately before the date that this Law comes into force, is –
 - (a) Comptroller of Taxes, Deputy Comptroller of Taxes, Assistant Comptroller of Taxes, Commissioner of Appeal, officer or auditor appointed under, or for the purposes of, the Income Tax Law; or
 - (b) an officer otherwise authorized to exercise functions of the Comptroller under any Revenue Law (including the functions of a competent authority under, or for the purposes of, the Taxation (Implementation) Law,is deemed to be appointed under, or for the purposes of, this Law.
- (2) A person who is deemed to be appointed under paragraph (1)(a) and who has taken a Form of Oath under the Income Tax Law is deemed to have taken the relevant oath in Schedule 1 that applies to that person on the date that this Part comes into force.
- (3) Any document that refers to the Comptroller of Taxes, Deputy Comptroller of Taxes or Assistant Comptroller of Taxes in any legal proceedings pending immediately before the date this Part comes into force is construed as referring to the Comptroller of Revenue, Deputy Comptroller of Revenue or Assistant Comptroller of Revenue, as the case may be.
- (4) Despite the substitution of Article 137 of the Income Tax Law under paragraph 2 of Schedule 2, that Article continues to apply to anything described in that Article which is done negligently before the commencement date as if the substitution were not in force.
- (5) In paragraph (4) “commencement date” means the date that paragraph 2 of Schedule 2 comes into force.

32 Citation and commencement

- (1) This Law may be cited as the Revenue Administration (Jersey) Law 201-.
- (2) This Law comes into force on such day or days as the States may by Act appoint.

SCHEDULE 1

(Article 6)

OATHS OF OFFICE**Form of Oath to be taken by the Commissioners of Appeal**

You swear and promise before God that you will well and faithfully discharge the duties of a Commissioner of Appeal, without favour, hatred or partiality, in accordance with the Revenue Laws as defined in the Revenue Administration (Jersey) Law 201-¹¹; and that you will not disclose any information which may come to your knowledge in the performance of such duties to anyone whomsoever except in so far as such disclosure is permitted under the Revenue Laws.

Form of Oath to be taken by the Comptroller, Deputy Comptroller and Assistant Comptroller of Revenue

You swear and promise before God that you will well and faithfully discharge the duties of [Comptroller] [Deputy Comptroller] [Assistant Comptroller] of Revenue in accordance with the Revenue Laws as defined in the Revenue Administration (Jersey) Law 201-¹²; that you will conduct yourself without hatred, favour or partiality; that you will exercise the powers entrusted to you by the said laws in such manner only as shall appear to you to be necessary for the due execution of the same; and that you will not disclose any information which may come to your knowledge in the performance of your duties except in so far as such disclosure is permitted under the Revenue Laws.

Form of Oath to be taken by other officers and by persons employed as auditors and others

You swear and promise before God that you will well and faithfully discharge your duties in accordance with the Revenue Laws as defined in the Revenue Administration (Jersey) Law 201-¹³; and that you will not disclose any information which may come to your knowledge in the performance of your duties, except in so far as such disclosure is permitted under the Revenue Laws.

SCHEDULE 2

(Article 29(1))

AMENDMENTS TO REVENUE LAWS**1 Goods and Services Tax (Jersey) Law 2007 amended**In the Goods and Services Tax (Jersey) Law 2007¹⁴ –

- (a) in Article 1 –
 - (i) in the definition “authorized person” for the words “a person authorized under Article 68” there is substituted “an officer within the meaning of Article 3 of the Revenue Administration (Jersey) Law 201-¹⁵”;
 - (ii) for the definition “Comptroller” there is substituted –
““Comptroller” means the Comptroller of Revenue under the Revenue Administration (Jersey) Law 201-¹⁶”;
- (b) Articles 67 and 68 are repealed;
- (c) in Article 75(1), for “the keeping of accounts and other records, the making of returns or the provision of information” there is substituted “the making of returns or the provision of information”;
- (d) in Article 86(5) for “at such rate as they determine” there is substituted “at such rate as is payable under Part 5 of the Revenue Administration (Jersey) Law 201-¹⁷”.

2 Income Tax (Jersey) Law 1961 amendedIn the Income Tax (Jersey) Law 1961¹⁸ –

- (a) in Article 3(1) –
 - (i) for the definition “Commissioners” there is substituted the following definition –
““Commissioners” means a Commission of Appeal constituted under Article 5 of the Revenue Administration (Jersey) Law 201-¹⁹”;
 - (ii) for the definition “Comptroller” there is substituted the following definition –
““Comptroller” has the meaning given by the Revenue Administration (Jersey) Law 201-²⁰”;
- (b) Part 3 and Schedule 1 are repealed;
- (c) Article 16B is repealed;
- (d) in Article 28 paragraphs (4) and (5) are repealed;
- (e) for Article 137 there is substituted the following Article –

“137 Penalties for fraudulently making incorrect statements, etc.

- (1) In this Article “return” means any particulars, return, declaration, accounts, statement, list or similar, which a person provides to the Comptroller under, or for the purpose, of any of the following –
 - (a) Article 16 of the Income Tax Law;
 - (b) a claim for an allowance, deduction or relief under the Income Tax Law;
 - (c) ascertainment by the Comptroller of the person’s liability to income tax;
 - (d) any other purpose under the Income Tax Law.
- (2) If a person fraudulently provides a return that is incorrect in a material particular, the person is guilty of an offence.
- (3) A person guilty of an offence under paragraph (2) is liable to imprisonment for a term of 15 years and to a fine.
- (4) Any person who aids, abets, counsels or procures the commission of an offence under this Article is also be guilty of the offence and liable in the same manner as a principal offender to the penalty provided for in paragraph (3).
- (5) For the avoidance of doubt, for the purposes of this Article any accounts submitted on behalf of any person, are deemed to have been submitted by the person unless he or she proves that they were submitted without his or her consent or connivance.
- (6) A person’s acquittal of an offence under this Article does not preclude the Comptroller from exercising his or her powers under Article 13 of the Revenue Administration (Jersey) Law 201-²¹ to serve notice of a penalty on that person.”.

3 Social Security (Jersey) Law 1974 amended

In Schedule 1D to the Social Security (Jersey) Law 1974²² –

- (a) in paragraph 1 in the definition “Comptroller” for the words “means the person appointed under Article 6 of the 1961 Law” there is substituted the words “has the meaning given by the Revenue Administration (Jersey) Law 201-²³”;
- (b) in paragraph 5(1) for the words “Comptroller of Taxes” there is substituted “Comptroller”.

4 Taxation (Implementation) (Jersey) Law 2004 amended

In the Taxation (Implementation) (Jersey) Law 2004²⁴ –

- (a) in Article 1, in the definition “tax officer” for the words “the Comptroller of Taxes or any officer appointed under Article 8 of the Income Tax (Jersey) Law 1961” there is substituted “the Comptroller of Revenue or any officer appointed under Article 3 of the Revenue Administration (Jersey) Law 201-²⁵”;

- (b) in Article 3 for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”.

5 Taxation (Land Transactions) (Jersey) Law 2009 amended

In the Taxation (Land Transactions) (Jersey) Law 2009²⁶ –

- (a) in Article 1(1), in the definition “Comptroller” for the words “1961 Law” there is substituted the words “Revenue Administration (Jersey) Law 201-²⁷”;
- (b) Article 12 is repealed;
- (c) for Article 17(4) there is substituted the following paragraph –
- “(4) A Commission of Appeal must be constituted under Article 5 of the Revenue Administration (Jersey) Law 201-²⁸ for the purpose of hearing appeals under this Law.”.

6 Goods and Services Tax (Jersey) Regulations 2007 amended

In Regulation 18 of the Goods and Services Tax (Jersey) Regulations 2007²⁹ –

- (a) in paragraph (1) for the words “within a period of 6 years after the supply” there is substituted “within such period as those documents are required to be kept under the Revenue Administration (Jersey) Law 201-³⁰”;
- (b) in paragraph (3) for the words “within a period of 6 years after importation” there is substituted “within such period as those documents are required to be kept under the Revenue Administration (Jersey) Law 201-³¹”.

7 Income Tax (Purchased Life Annuities) (Jersey) Order 1959 amended

In Articles 2 to 8, 10 and 16 of the Income Tax (Purchased Life Annuities) (Jersey) Order 1959³², for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”.

8 Taxation (Agreements with European Union Member States) (Jersey) Regulations 2005 amended

In Regulations 6(4), 6(5), 6(8), 7(3), 9(3), 9(4), 9(5), 9(6), 11, 12A, 13 (heading), 13 and 14 of the Taxation (Agreements with European Union Member States) (Jersey) Regulations 2005³³, for the words “Comptroller of Taxes” each time those words appear there is substituted “Comptroller of Revenue”.

9 Taxation (Agreements with European Union Member States) (Suspension of Regulations) (Jersey) Order 2016

Article 2(2)(b), Article 2(3)(b) and Article 2(4)(b) of the Taxation (Agreements with European Union Member States) (Suspension of Regulations) (Jersey)

Order 2016³⁴, for the words “Comptroller of Taxes” there is substituted the words “Comptroller of Revenue”.

10 Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008 amended

For Regulation 12(12) of the Taxation (Exchange of Information with Third Countries) (Jersey) Regulations 2008³⁵ there is substituted the following paragraph –

“(12) In this Regulation, “designated tax officer” means the Comptroller of Revenue or an officer within the meaning of Article 3 of the Revenue Administration (Jersey) Law 201-³⁶.”.

11 Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015 amended

In the definition of “Comptroller” in Regulation 1(1) of the Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015³⁷, for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”.

12 Taxation (Implementation) (International Tax Compliance) (Country-by-Country Reporting: BEPS) (Jersey) Regulations 2016 amended

In the Taxation (Implementation) (International Tax Compliance) (Country-by-Country Reporting: BEPS) (Jersey) Regulations 2016³⁸ –

- (a) in Regulation 1 for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”;
- (b) in Regulation 13(3) –
 - (i) after the words “Commission of Appeal” there is inserted “under Article 5 of the Revenue Administration (Jersey) Law 201-³⁹”;
 - (ii) for the comma after the words “Regulation 14(2)” in subparagraph (b) there is substituted a full-stop;
 - (iii) the words “as it would be constituted under Article 10(1)” to the end of that sentence are deleted.

13 Taxation (Implementation) (International Tax Compliance) (United Kingdom) (Jersey) Regulations 2014 amended

In the Taxation (Implementation) (International Tax Compliance) (United Kingdom) (Jersey) Regulations 2014⁴⁰ –

- (a) in the definition of “Comptroller” in Regulation 1(1), for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”;
- (b) in Regulation 9H(3) –
 - (i) after the words “Commission of Appeal” there is inserted “under Article 5 of the Revenue Administration (Jersey) Law 201-⁴¹”;

- (ii) for the comma after the words “Regulation 9I(2)” in subparagraph (b) there is substituted a full-stop,
- (iii) the words “as it would be constituted” to the end of that sentence are deleted.

14 Taxation (Implementation) (International Tax Compliance) (United States of America) (Jersey) Regulations 2014 amended

In the Taxation (Implementation) (International Tax Compliance) (United States of America) (Jersey) Regulations 2014⁴² –

- (a) in the definition of Comptroller in Regulation 1(1) for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”;
- (b) Regulation 8H(3) –
 - (i) after the words “Commission of Appeal” there is inserted “under Article 5 of the Revenue Administration (Jersey) Law 201-⁴³”,
 - (ii) for the comma after the words “Regulation 8I(2)” in subparagraph (b) there is substituted a full-stop,
 - (iii) the words “as it would be constituted” to the end of that sentence are deleted.

SCHEDULE 3

(Article 29(2))

AMENDMENTS TO OTHER ENACTMENTS**1 Charities (Jersey) Law 2014 amended**

In Article 1 of the Charities (Jersey) Law 2014⁴⁴, in the definition “Comptroller” for the words “Income Tax (Jersey) Law 1961” there is substituted “Revenue Administration (Jersey) Law 201-⁴⁵”.

2 Companies (Takeover and Mergers Panel) (Jersey) Law 2009 amended

In the Schedule to the Companies (Takeover and Mergers Panel) (Jersey) Law 2009⁴⁶ –

- (a) in Part 1, paragraph 4, for the words “Comptroller of Income Tax” there is substituted “Comptroller of Revenue”;
- (b) in Part 2, paragraph 15, for the words “Comptroller of Income Tax” there is substituted “Comptroller of Revenue”.

3 Employment (Jersey) Law 2003 amended

Article 98(1) of the Employment (Jersey) Law 2003⁴⁷ is repealed.

4 Proceeds of Crime (Financial Intelligence) (Jersey) Regulations 2015 amended

For Regulation 3(2)(d) of the Proceeds of Crime (Financial Intelligence) (Jersey) Regulations 2015⁴⁸ there is substituted –

- “(d) the Comptroller of Revenue within the meaning of Article 2 of the Revenue Administration (Jersey) Law 201-⁴⁹ or any officer appointed under Article 3 of that Law”.

5 Social Security (Health Bonus Scheme) (Jersey) Order 2016 amended

In the Social Security (Health Bonus Scheme) (Jersey) Order 2016⁵⁰ –

- (a) in Article 1(1) for the definition “Comptroller of Taxes” there is substituted –
 - ““Comptroller of Revenue” has the meaning given “by the Revenue Administration (Jersey) Law 201-⁵¹”,
- (b) in Article 2(6) for the words “Comptroller of Taxes” there is substituted “Comptroller of Revenue”.

6 Other enactments amended

In the following provisions, for the words “Comptroller of Taxes” each time those words appear there is substituted the words “Comptroller of Revenue” –

- (a) Article 85(d) of the Schedule to the Companies (Standard Table) (Jersey) Order 1992⁵²;
- (b) Regulation 17(1)(f) of the Public Employees (Contributory Retirement Scheme) (Existing Members) (Jersey) Regulations 1989⁵³;
- (c) Regulation 17(9) of the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989⁵⁴;
- (d) Article 37(9) of the Teachers’ Superannuation (New Members) (Jersey) Order 2007⁵⁵;
- (e) Regulation 9 of the Building Loans (Miscellaneous Provisions) (Jersey) Regulations 1961⁵⁶;
- (f) items 1(b), 13(d1), 13(t) and 46(AA)(b) of Schedule 1 to the Stamp Duties and Fees (Jersey) Law 1998⁵⁷;
- (g) Regulation 41(3)(b) of the Public Employees (Pension Scheme) (Membership and Benefits) (Jersey) Regulations 2015⁵⁸;
- (h) Article 34(3) of the Shipping (Oil Pollution) (Liability and Compensation) (Jersey) Law 2015⁵⁹;
- (i) Regulation 5(3) of the Food Costs Bonus (Jersey) Regulations 2016⁶⁰;
- (j) Article 7(3) of the Social Security (Bonus) (Jersey) Law 2014⁶¹.

1	<i>chapter 24.700</i>
2	<i>chapter 24.750</i>
3	<i>chapter 24.980</i>
4	<i>chapter 16.300</i>
5	<i>chapter 26.900</i>
6	<i>chapter 16.325</i>
7	<i>chapter 17.850</i>
8	<i>chapter 24.660</i>
9	<i>chapter 18.150.70</i>
10	<i>chapter 24.660</i>
11	<i>P.122/2018</i>
12	<i>P.122/2018</i>
13	<i>P.122/2018</i>
14	<i>chapter 24.700</i>
15	<i>P.122/2018</i>
16	<i>P.122/2018</i>
17	<i>P.122/2018</i>
18	<i>chapter 24.750</i>
19	<i>P.122/2018</i>
20	<i>P.122/2018</i>
21	<i>P.122/2018</i>
22	<i>chapter 26.900</i>
23	<i>P.122/2018</i>
24	<i>chapter 17.850</i>
25	<i>P.122/2018</i>
26	<i>chapter 24.980</i>
27	<i>P.122/2018</i>
28	<i>P.122/2018</i>
29	<i>chapter 24.700.30</i>
30	<i>P.122/2018</i>
31	<i>P.122/2018</i>
32	<i>chapter 24.750.40</i>
33	<i>chapter 17.850.10</i>
34	<i>chapter 17.850.11</i>
35	<i>chapter 17.850.30</i>
36	<i>P.122/2018</i>
37	<i>chapter 17.850.35</i>
38	<i>chapter 17.850.37</i>
39	<i>P.122/2018</i>
40	<i>chapter 17.850.40</i>
41	<i>P.122/2018</i>
42	<i>chapter 17.850.41</i>
43	<i>P.122/2018</i>
44	<i>chapter 15.070</i>
45	<i>P.122/2018</i>
46	<i>chapter 13.145</i>
47	<i>chapter 05.255</i>
48	<i>chapter 08.780.65</i>
49	<i>P.122/2018</i>
50	<i>chapter 26.880.20</i>
51	<i>P.122/2018</i>
52	<i>chapter 13.125.72</i>
53	<i>chapter 16.650.12</i>

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- 54 *chapter 16.650.60*
 - 55 *chapter 16.850.70*
 - 56 *chapter 24.090.30*
 - 57 *chapter 24.960*
 - 58 *chapter 16.640.30*
 - 59 *chapter 19.890*
 - 60 *chapter 26.470*
 - 61 *chapter 26.880*