

STATES OF JERSEY



Jersey

DRAFT FINANCE (2020 BUDGET) (JERSEY) LAW 201-

**Lodged au Greffe on 11th October 2019
by the Minister for Treasury and Resources**

STATES GREFFE



Jersey

DRAFT FINANCE (2020 BUDGET) (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 Finance (2020 Budget) (Jersey) Law 201- are compatible with the Convention Rights.

Signed: **Deputy S.J. Pinel of St. Clement**
Minister for Treasury and Resources

Dated: 11th October 2019

REPORT

The annual Finance Law gives effect to revenue-raising measures usually contained in the Minister for Treasury and Resources' annual "Budget", which this year have been integrated into the first Government Plan (Part 3, Section 7).

The Draft Finance (2020 Budget) (Jersey) Law 201- (the "draft Law") also makes additions and technical changes to the various revenue Laws which are explained in the accompanying (legal) Explanatory Note.

Articles 16, 17, 18, 25 (part) and 36 to 38 give effect to measures proposed in the Government Plan.

Articles 3, 4, 9, 10 (part) and 19 arise from work on "Economic Substance" and support Jersey's international treaty obligations.

Articles 28 to 30 augment the Revenue Administration (Jersey) Law 201-¹ (the "Revenue Administration Law") and represent the second phase of development of that Law. Those Articles (along with Articles 12 and 15) specifically have been subjected to targeted consultation with bodies representing tax practitioners and senior representatives of some of the larger tax agencies, following the discussions with CSSP on the first phase of law.

A number of Articles facilitate the transformation of the tax system towards digital service, and arise from the work of the Revenue Transformation Programme: Articles 6 to 8, 10 (part), and 11, 13, 14, 20, 24 and 25 (part). Taxpayers will be able to choose to file tax returns online: where they do not, it will be assumed that they wish to continue to file paper returns.

To assist States Members in further understanding the nature of the 43 Articles in the draft Law, brief ("plain English") explanations of each are given below.

Changes to the [Income Tax \(Jersey\) Law 1961](#) (the "Income Tax Law")

Article 1 – Standard interpretation Article.

Article 2 – Confirms the standard rate of income tax.

Article 3 – obliges the Comptroller to make arrangements annually to establish the profits of "0% Companies". This arises from the recent work on "Economic Substance".

Article 4 – strengthens the Income Tax Law to ensure that –

- foundations, and
- Jersey incorporated entities that are not managed and controlled in Jersey,

are required to file a tax return in Jersey. This arises from the recent work on "Economic Substance", and is important for ensuring compliance with the related Economic Substance legislation.

Article 5 – amends Article 16A of the Income Tax Law to close a gap in the criminal powers available to Revenue Jersey to obtain information from taxpayers who may be evading tax, and who refuse to co-operate with tax officers voluntarily or by means of civil powers. Essentially, it allows the Comptroller to serve Notices on people who s/he has reason to believe may be chargeable to tax – not just people definitely chargeable to tax.

¹ Law currently awaiting Privy Council sanction

In most cases, Revenue Jersey will be using the new civil powers in the Revenue Administration Law for the majority of “information notices” which need to be issued and which are created by Article 30 of the draft Law (see below).

Article 6 – extends the penalties for late returns to benefit-in-kind returns and Foundations. It also provides for a late-filing penalty for those (few) employers who may choose to file ITIS returns annually. The Comptroller is given discretion not to serve a penalty notice. Penalties will not be levied until new returns are introduced and are working satisfactorily.

Article 7 – places on a statutory footing the existing practice whereby employers submit information to Revenue Jersey on the 15th of each month through a combined employer return. This allows employers to declare their employees’ income for income tax; long-term care contributions; and social security contributions, all at the same time – for simultaneous assessment by Revenue Jersey. It brings together a monthly obligation to file information for income tax (and long-term care contributions) with a quarterly obligation to file the same information for social welfare purposes.

Article 8 – places on a statutory footing the existing practice whereby building contractors submit information to Revenue Jersey on the 15th of each month. Penalties will not be levied until new returns are introduced and are working satisfactorily.

Article 9 – places an obligation on all Jersey-resident companies – and all companies with a Jersey permanent establishment – to provide financial statements. This obligation arises out of the recent work on Economic Substance. Consultation with representative bodies from the Finance Sector took place in the early part of 2018.

Article 10 – places on a statutory footing the existing practice with regard to furnishing returns of “benefits in kind” (similar to Article 8). It also brings foundations within the scope of the filing requirements applying to other entities. This will support Jersey’s compliance with international treaty obligations.

Article 11 – makes consequential amendments to the form of returns arising from Article 10.

Article 12 – introduces a new obligation on the Comptroller to issue tax assessments within 2 years of the statutory due date (or date of filing, if later). This is an important change in the tax administration system to provide greater certainty for taxpayers. It is one of the measures which the Minister agreed to consider during scrutiny of the Revenue Administration Law. Consultation has taken place with key stakeholders. Revenue Jersey and key stakeholders in the tax agent community see this as a satisfactory improvement in taxpayer safeguards, pending further work.

Article 13 – clarifies longstanding practice where a tax return has not been filed by a taxpayer. In such a case, an assessment will be raised by Revenue Jersey on the taxpayer. No appeal can be made against this assessment – because no return has been filed. If a return is subsequently filed by the taxpayer, the first assessment will then be set aside.

Article 14 – amends requirements regarding notices of assessment which reflect the changes in Articles 12 and 13. Taken together with Article 24, this has the effect of allowing the electronic serving of notices of assessment, allowing Revenue Jersey to use capabilities available in its new Revenue Management System.

Article 15 – allows the Comptroller to refuse an appeal where there are no legal grounds for the appeal. A taxpayer can appeal the refusal of their appeal to the Commissioners of Appeal. This provision is designed to reduce the number of spurious appeals that have no grounds in law, to ensure that the Commissioners of Appeal are used for their intended purpose. It is supported by the Commissioners, and has been subject to consultation with the major tax bodies and leading tax agents.

Article 16 – amends the Income Tax Law in relation to the collection of long-term care contributions, to take account of the 1% point rate increase proposed in the Government Plan.

Article 17 – provides for the increases to the personal income tax exemption thresholds proposed in the Government Plan

Article 18 – increases the income disregard applying to child day care. This disregard is set to correspond with the second earner’s allowance. The increase brings the disregard back into parity with the level of second earner’s allowance proposed in the Government Plan.

Article 19 – introduces a new tax registration requirement for bodies corporate which become Jersey-resident, or which gain a source of Jersey income. This arises from our work on economic substance and helps Jersey meet its international treaty obligations.

Article 20 – removes many of the existing obligations on taxpayers to provide evidence/papers supporting income tax returns – to support the move to online filing for personal taxpayers in 2020. In future, Revenue Jersey will usually only seek additional evidence from taxpayers on a case-by-case basis.

Article 21 – minor corrections to the Law governing international savings schemes. (No schemes have yet been registered.)

Article 22 – clarifies the rules around the taxation of “money lenders” – to provide greater certainty for those engaging in “Sharia” financing transactions. The measure has been consulted upon with – and is supported by – the key stakeholders in the finance and legal professions.

Article 23 – clarifies existing practice for the commutation of certain pensions whereby the 30% commutation has to be in the form of a lump sum.

Article 24 – makes minor changes to allow for the electronic serving of notices of assessment. This allows Revenue Jersey to use capabilities available in its new Revenue Management System – where taxpayers want to engage “online”.

Article 25 – implements the increase in the long-term care contribution proposed in the Government Plan; and rationalises technical aspects of the Law in relation to the collection of the long-term care contribution through the Income Tax Instalment System.

Changes to the Revenue Administration (Jersey) Law 201- – “Phase 2” additions

Articles 26 and 27 – minor amendments to interpretation and scope of the relevant part of the Law (see legal Explanatory Note).

Article 28 – a new provision allowing the publication of decisions of the Commissioners of Appeal. This is intended to help ensure equal treatment of taxpayers. The measure is supported by the Commissioners of Appeal; and by the tax agent community. Decisions would be “anonymised” to preserve taxpayer confidentiality.

Article 29 – ensures that late ITIS payments (by employers) are charged interest. This measure was consulted on in 2017 and clarifies existing provisions. Interest is planned to be charged from 2021.

Article 30 – provides a new civil power for Revenue Jersey to obtain information from taxpayers and third parties. Routinely, the Comptroller will allow taxpayers at least 60 days to provide information voluntarily – on request – before using this power. This new civil power will then be the option of first resort in most cases where a taxpayer has refused to provide information on request. Criminal powers (such as “Article 16A

notices”) will only be used if civil powers have been exhausted – or if tax evasion is suspected.

The new power has been discussed in detail with key stakeholders, and a number of changes have been made at their request. The Comptroller has undertaken to provide further guidance on how the power will be used in a new “Handbook on Revenue Jersey Compliance Interventions”.

Other changes

Article 31 – maintains the (income tax) exempt status of housing trusts that are named in the Article, following changes to charities legislation. [Articles 33 and 34](#) confirm this exemption for GST and stamp duty.

Article 32 – puts on a statutory footing existing practice exempting from stamp duty Andium Homes and certain other social housing providers.

Article 35 – establishes that Part 4 of the Law relates to the [Customs and Excise \(Jersey\) Law 1999](#).

Articles 36 to 38 – implement the increases in excise duty (impôts) proposed in the Government Plan, and puts on a clearer statutory footing the treatment of ‘alcopops’.

Article 39 – a consequential amendment relating to combined employer returns and returns for building contractors.

Article 40 – a consequential amendment to the [Social Security \(Jersey\) Law 1974](#).

Article 41 – a consequential amendment to the [Goods and Services Tax \(Jersey\) Law 2007](#), relating to International Service Entities.

Article 42 – requires returns of Land Transaction Tax (“LTT”) to be made electronically – aligning with the existing requirements for property transaction subject to Stamp Duty. This enables legal professionals to return and pay both LTT and Stamp Duty in the same way.

Article 43 – is a citation and commencement provision – see the legal Explanatory Note.

Note

The Finance Law does not contain legislation for the alignment of the GST and Customs Duty *de minimis* levels and the related change to the Excise Duty *de minimis* levels as proposed in the Government Plan. These will be achieved through secondary legislation.

Financial and manpower implications

The financial and manpower implications associated with this draft Law are identified within draft Budget proposals within the [Government Plan 2020–2023](#).

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 Draft Finance (2020 Budget) (Jersey) Law 201-**

These Notes have been prepared in respect of the Draft Finance (2020 Budget) (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.

The draft Law deals with ordinary matters of taxation and its administration, which largely do not create any issues of human rights concern.

The only points to note arise in the context of the new Part 6A of the Revenue Administration (Jersey) Law 201-². This creates new powers to request information from taxpayers and third parties. Such powers can give rise to issues under Article 8 of the European Convention on Human Rights (“privacy”) if the powers are too broad to be said to be “by law”.

The powers are largely based on past and present United Kingdom legislation. The requirement for issuing a notice (Article 27C(1)) is that the Comptroller reasonably requires the information in respect of the relevant taxpayer’s / taxpayers’ tax position.

There is a right of appeal against notices to the Commissioners of Appeal (new Article 27D) in respect of notices issued on the taxpayer(s) in question. That is sufficient to resolve any human rights issues in that respect.

In respect of third party notices, the right of appeal is only on the grounds of not having the documents in the notice recipient’s power or possession or grounds of the onerousness of compliance. This means that there is no appeal on the merits, which is because the third party should not be drawn into the taxpayer’s tax affairs. It does mean that judicial review is open as an effective remedy. Under the pre-2008 UK regime, the use of prior judicial approval of notices meant that judicial review was effectively unavailable, as there was a strong presumption of regularity and no duty on the Inland Revenue to disclose the reasoning behind the notices (see *R v IRC, ex p. Coombs*); that will not be the case here.

The third party or the taxpayer will be able to bring judicial reviews. It is noted that the taxpayer will normally be notified of the third party notice, unless there are certain statutory justifications, e.g. protection of informants, risk to the inquiry. These restrictions are proportionate and necessary.

As judicial review will be available, and notices require approval of the Comptroller or those authorised by the Comptroller to do so, the approach is comfortably human rights compatible (see *R v HMRC, ex p. Cooke* [2007] EWHC 81 (Admin).)

For completeness, it is noted that the new Article 27A(1)(b) of the Revenue Administration (Jersey) Law 201- exempts legally privileged and medically confidential material. The former is of particular human rights significance given the decision in *R v Special Commissioner, ex p. Morgan Grenfell* [2002] 2 WLR 1299.

² Law currently awaiting Privy Council sanction

EXPLANATORY NOTE

The draft Finance (2020 Budget) (Jersey) Law 201- (the “Law”) if passed would principally amend the Income Tax (Jersey) Law 1961 (“ITL”) and the draft Revenue Administration (Jersey) Law 201-, along with certain other enactments relating to public finance, as described below.

Except where expressly provided otherwise, the amendments made by the Law commence on 1st January 2020 and, if relevant to a year of assessment, have effect from 2020 onwards.

Part 1 of the Law relates to the ITL. *Article 1* provides for the interpretation of Part 1.

Article 2 sets the standard rate of income tax for 2020, at 20%.

Returns

Articles 3 to 11 of the Law amend Part 4 (Returns) of the ITL.

Article 3 amends Article 15 ITL (Comptroller to ascertain income liable to tax) so that the Comptroller annually takes steps to ascertain the amount of income liable to tax at 0%.

The requirement in Article 16 ITL (delivery of returns in pursuance of notices) to deliver a return is widened, by *Article 4* of the Law, to include all persons required to do so by a notice (i.e. not just persons chargeable to tax), and new provision is added to Article 16 ITL to the effect that the Comptroller must publish a general notice in a manner which is appropriate to draw the notice to the attention of those likely to be affected. *Article 5* amends Article 16A ITL (furnishing of documents etc. in pursuance of notices) to enable the Comptroller to serve further notices requiring documents and information to be provided supplementing a return, where such documents and information are reasonably required for fulfilling the Comptroller’s purposes.

Article 6(5) amends Article 17A ITL (penalty for late delivery of returns) to confer power on the Comptroller to serve written notices specifying the amount of penalties, and, where the Comptroller does so, a person on whom such a notice is served must pay the penalty within 40 days, subject to any appeal. Other amendments made by *Article 6* to Article 17A are consequential upon changes made by *Articles 7 to 10* of the Law, and elsewhere.

Articles 7 and *8* of the Law make parallel amendments to Articles 20 (returns of information regarding employees) and 20A (returns of information regarding building sub-contractors) ITL, so that the regime for employers and building contractors making returns under these Articles reflects the regime for making remittances of amounts of tax deducted at the effective rate from employees and sub-contractors, in Articles 41B and 41E ITL. Specifically returns of information are to be made no later than 15 days after the end of each month, unless a corporate employer fulfils certain conditions, in which case annual returns are permitted.

Article 9 amends Article 20B ITL (returns of information by companies) to require every company which is resident in Jersey or has a permanent establishment in Jersey to provide, when required to do so by notice served by the Comptroller, returns of information as to the profits or gains of the company or establishment.

Article 10 inserts new Articles 20C (returns of information as to benefits in kind) and 20D (returns of information by foundations) into the ITL. *Article 11* of the Law makes amendments to Article 21 ITL (form and manner of returns) which are consequential upon the introduction of these new provisions.

Assessment

Article 12 of the Law amends *Article 22 ITL* (assessment of income) to clarify that the Comptroller must make an assessment, and serve notice of the assessment, within 2 years of receiving a return. *Article 13* of the Law adds, to *Article 23 ITL* (provision for making assessments where no returns are received), provision to the effect that although a provisional assessment by the Comptroller under *Article 23 ITL* may not be appealed, a person on whom such an assessment is made may instead, within 12 months, deliver a return, and if the person does so in accordance with the relevant ITL provisions, the Comptroller's assessment is set aside and the Comptroller must make an assessment on the basis of the return. *Article 14* of the Law makes amendments to *Article 25 ITL* (notices of assessment) which reflect these changes.

Appeals

Article 15 of the Law amends *Part 6 ITL* (appeals etc.) to confer on the Comptroller a right to refuse appeals which have no prima facie merit, and also introduces into that Part a limited right of appeal against refusal of an appeal by the Comptroller (which would include, under new *Article 27(1B) ITL*, declining to admit a late appeal). A new *Article 28A ITL*, inserted by *Article 15(3)*, sets out the preliminary procedure on appeals against refusals.

Collection and repayments

Article 16 of the Law amends *Part 7 ITL* (collection and repayments). *Article 16(1)* to *(3)* make minor corrections to, respectively, *Articles 41AA* (duty to pay instalment (companies)), *41B* (duty of employer to deduct and account for tax), and *41C* (calculation of rate) ITL. In the case of *Article 41B*, a change is made to align the age of employees for which the employer must make deductions of tax under that Article, with the school-leaving age under the *Education (Jersey) Law 1999*. *Article 16(4)* amends *Article 49B ITL* (general provision for collection of long-term care contributions) to incorporate a planned increase to the LTC rate from 1% to 2%, and to remove the liability to a surcharge in relation to late payments of LTC contributions.

Allowances and reliefs

Articles 17 and *18* of the Law amend, respectively, *Articles 92A* (exemption thresholds) and *92B* (increase in exemption threshold for child day care) ITL, to raise the exemption thresholds for which provision is made by those Articles.

Corporate bodies: notification requirement

Article 19 of the Law inserts a new *Article 123AA* (duty of body corporate to notify Comptroller) into *Part 17 ITL* (special provisions as to bodies corporate), to impose requirements on every "notifiable body" (that is, a body corporate becoming resident, or regarded as resident, for tax purposes in Jersey for the first time) to notify the Comptroller in writing of its name and address and of a relevant person to deal with matters under the new provision. Notification must be given within 6 months of a body's becoming a notifiable body. A penalty not exceeding £3,000 may be imposed by the Comptroller for failure to comply with the requirement, and the new Article also makes provision for appeals against the imposition or amount of the penalty.

Minor and consequential amendments

Articles 20 to *27* inclusive of the Law make a variety of minor amendments to the ITL. *Article 20* removes the requirement, which recurs in 10 Articles of the ITL, for various matters to be proved to the satisfaction of the Comptroller.

Articles 21 and 23 make small clarifications to, respectively, Article 118D (exemption in respect of international savings schemes) and 131CF (permitted commutation – thirty percent of net fund value) ITL.

Article 22 amends Article 123D ITL (financial services companies) to align the definition of “customer” with the application of that definition as set out in a current Statement of Practice.

Article 24 amends Article 145 ITL (delivery and service of notices and forms) to make it clear that service may be effected by means of electronic communications.

Article 25 reflects the changes made, by *Article 16(4)* of the Law, to Articles 41B and 49B ITL. *Article 25* also makes other amendments, to Articles 41B, 41C and 41E as modified by Schedule 1A ITL in its application to persons liable to pay LTC contributions, to reflect increases in the rates of those contributions, and deletes the modified Article 41I from that Schedule.

Revenue Administration

Part 2 (Articles 26 to 30 inclusive) of the Law amends the Revenue Administration (Jersey) Law 201- (“RAL”).

Article 26 provides for the interpretation of Part 2.

Articles 27 and 28(2) make minor corrections to Articles 1 (interpretation), 2 (Comptroller of Revenue) and 13 (administration of penalty) RAL.

Article 28(1) makes an addition to the exceptions from the general prohibition on disclosure, in Article 8 RAL, to enable publication of determinations, or summaries of determinations, of the Commissioners of Appeal under the ITL.

Article 29 substitutes provisions of Part 5 RAL (Comptroller’s powers relating to interest and set-off) to extend the application of the powers under that Part to include “remittances” i.e. amounts to be remitted to the Comptroller under Articles 41B and 41E ITL, and to remove ITIS taxpayers from the regime imposing liability to interest on late payments of tax and remittances.

These new provisions, principally amending Articles 16 to 19 RAL, would come into force under *Article 43(3)* following the commencement of those Articles, in so far as this may be separate from the commencement of the rest of the RAL.

Article 30 inserts a new Part 6A into the RAL. This would set out the Comptroller’s powers to obtain information and provide for the correct and lawful exercise of those powers.

The new Article 27A RAL would make provision for the interpretation and application of Part 6A, limiting such application to “information” required for the purposes of ascertaining a person’s tax position, and not including information protected by legal professional privilege or medical confidentiality.

Articles 27B and 27C RAL would require “information notices” to be served for the purpose of obtaining such information, and sets out the relevant procedures and matters to be specified by such notices whether served directly on a person (under Article 27B), or on a third party as to the tax position of another person (Article 27C). Under Article 27C(6) it would be an offence knowingly and without reasonable excuse to disclose, except to the Comptroller, matters relating to a third party notice. A person guilty of this offence would be liable to a fine of up to £1,000 (level 2 on the standard scale of fines under the Criminal Justice (Standard Scale of Fines) (Jersey) Law 1993).

Article 27D RAL would provide for rights of appeal against information notices. Article 27E RAL would provide for ancillary powers of the Comptroller to retain or copy documents or to require further explanations relating to documents. Article 27F

RAL would provide for amounts and administration of penalties for failure to comply with information notices, subject to the provisions of new Article 27G RAL as to appeals against penalty notices issued under Article 27F. The amount of an initial penalty would be up to £300, and continued non-compliance would attract liability to a further penalty of up to £60 per day.

Article 27H RAL would create an offence of concealing information as to a person's tax position, whether or not a request for such information is made by an information notice. A person guilty of such an offence would be liable to a fine of up to £10,000 (level 3 on the standard scale of fines).

Under *Article 43(3)* most of the provisions amending the RAL (i.e. other than those amending Articles 16 to 19 RAL as mentioned above) will come into force upon commencement of that Law.

Tax treatment of social housing providers

Part 3 (Articles 31 to 34 inclusive) of the Law amends 4 enactments to make consistent provision for the purpose of preserving exemption of social housing providers from various fiscal measures.

Article 31 adds 4 social housing trusts to Article 115 ITL (miscellaneous exemptions).

Articles 32 to 34 make corresponding consequential amendments to, respectively, the table of judicial fees in Schedule 1 to the Stamp Duties and Fees (Jersey) Law 1998; Schedule 5 (exempt supplies) to the Goods and Services Tax (Jersey) Law 2007; and the Schedule to the Taxation (Land Transactions) (Jersey) Law 2009. (The exemption from stamp duty would also apply, by virtue of the amendment made by *Article 32(3)(b)* of the Law, in relation to Andium Homes.)

Customs and excise duties

Part 4 (Articles 35 to 38 inclusive) of the Law amends Schedule 1 to the Customs and Excise (Jersey) Law 1999.

Article 35 provides for the interpretation of Part 4.

Article 36 increases duty on spirits, wines, beer and cider, and other alcoholic beverages, and also makes new separate provision for the taxation of spirits-based products which are ready-to-drink (often known as alcopops).

Article 37 increases duty on tobacco, and *Article 38* increases duty on hydrocarbon oil. The rates of increase are generally in line with a Retail Price Index increase of 3.1%, except that the rate of increase for spirits, for the highest strength of wines, and for other alcoholic beverages, is RPI + 10.9%; the increase for certain wines and for the highest strengths of beers and ciders is RPI + 8.9%; the increase for cigars and cigarettes is RPI + 5%, and for all other forms of tobacco is RPI + 8%.

Other consequential, minor and general provision

Under *Part 5* of the Law, *Articles 39 to 42 inclusive* make other minor amendments, some of which are consequential upon changes made by earlier Finance Laws (*Article 40*, amending the Social Security (Jersey) Law 1974, and *Article 41*, making corrections in the Goods and Services Tax (Jersey) Law 2007 and Regulations made under that Law).

Article 39(2) contains an amendment to Article 32 (undertakings with business licences to provide statements) of the Control of Housing and Work (Jersey) Law 2012 imposing a requirement on such undertakings to provide a monthly statement relating to persons working in or for the undertaking, in line with similar changes made by *Part 1* of the Law to Articles 20 and 20A ITL.

Article 42 amends Article 4 (duty to deliver statement and pay LTT) of the Taxation (Land Transactions) (Jersey) Law 2009 to permit the delivery of statements by electronic communications.

Article 43 is a general provision giving the title by which the Law may be cited, and provides for it to come into force, except as otherwise provided in paragraphs (3) to (5) of that Article, on 1st January 2020.



Jersey

DRAFT FINANCE (2020 BUDGET) (JERSEY) LAW 201-

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Jersey

DRAFT FINANCE (2020 BUDGET) (JERSEY) LAW 201-

A LAW to set the standard rate of income tax for 2020 and to amend further the Income Tax (Jersey) Law 1961, the Customs and Excise (Jersey) Law 1999, the Goods and Services Tax (Jersey) Law 2007 and the Taxation (Land Transactions) (Jersey) Law 2009; to amend the Revenue Administration (Jersey) Law 201-; to make consequential amendments, and for connected purposes.

Adopted by the States [date to be inserted]

Sanctioned by Order of Her Majesty in Council [date to be inserted]

Registered by the Royal Court [date to be inserted]

Coming into force [date to be inserted]

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

PART 1

STANDARD RATE OF INCOME TAX SET FOR 2020 AND INCOME TAX (JERSEY) LAW 1961 AMENDED

Interpretation and standard rate of income tax

1 Interpretation of Part 1

In this Part, except where the context otherwise requires, a reference to a Part, Article or Schedule by number and without more is to the Part, Article or Schedule of that number in the Income Tax (Jersey) Law 1961¹.

2 Standard rate of income tax for 2020

There shall be levied and charged in Jersey for the year 2020, in accordance with and subject to the provisions of the Income Tax (Jersey) Law 1961², income tax at the standard rate of 20 pence in the pound.

*Returns***3 Article 15 (Comptroller to ascertain income liable to tax) amended**

In Article 15(2) for “may from time to time” there is substituted “shall annually”.

4 Article 16 (delivery of returns in pursuance of notices) amended

- (1) In Article 16(1) there is deleted “chargeable under this Law, when”.
- (2) Article 16(8) is deleted.
- (3) At the end of Article 16 there is inserted –
 - “(9) The Comptroller must publish a general notice in such a manner as may be considered appropriate.”.

5 Article 16A (furnishing of documents etc. in pursuance of notices) amended

For Article 16A(1) and (2) there is substituted –

“The Comptroller may serve notice on any person requiring the person to furnish, within such a period and at such a place as may be specified in the notice, such documents and information as the Comptroller may reasonably require for fulfilling the Comptroller’s purposes under Article 15.”.

6 Article 17A (penalty for late delivery of returns) amended

- (1) In Article 17A(1) “pay to the Comptroller” is deleted.
- (2) In Article 17A(2) –
 - (a) at the end of sub-paragraph (a) “or” is deleted; and
 - (b) for sub-paragraph (b) there is substituted –
 - “(b) in the case of a return under Article 20(1) or 20A(1), midnight on the 15th day after the end of the month in respect of which the return is required to be delivered;
 - (c) in the case of a return under Article 20C, midnight on 31st January in the year following the year in which or in respect of which the benefit was provided;
 - (d) in the case of a return under Article 20(1A) or 20A(1A), midnight on the 15th day after the end of each year.”.
- (3) In Article 17A(2A) “pay to the Comptroller” is deleted.
- (4) In Article 17A(2B)(b) for “or 20B” there is substituted “, 20B or 20C”.
- (5) For Article 17A(5) there is substituted –
 - “(5) Where a person is liable to a penalty under paragraph (1) or (2A), the Comptroller may serve a written notice on the person –
 - (a) specifying the amount of the penalty; and
 - (b) setting out the person’s entitlement to apply to the Comptroller under paragraph (6).

- (5A) Subject to paragraph (6), a person on whom a notice is served under paragraph (5) must pay the amount of the penalty within 40 days after the issue of the notice.”.
- (6) In Article 17A(7) after “paragraph (1)” in each of sub-paragraphs (a) and (b) there is inserted “or (2A)”.
- (7) In Article 17A(12) for “surcharge under Article 26(2)” there is substituted “late payment surcharge under Article 41F”.
- (8) In Article 17A(12A) for “or 20B” there is substituted “20B, 20C or 20D”.

7 Article 20 (returns of information regarding employees) amended

- (1) For Article 20(1) there is substituted –
 - “(1) An employer shall deliver to the Comptroller, no later than 15 days after the end of each month, a true, complete and correct return –
 - (a) containing such information as the Comptroller may require, including all or any of the specified information;
 - (b) for the month in question; and
 - (c) in respect of each person employed by the employer at any time during that month.
 - (1A) Provided that the conditions in paragraph (1B) are met, in the case of an employer which is a company, the employer may deliver to the Comptroller a return complying with sub-paragraphs (a) to (c) of paragraph (1) by no later than midnight on the 15th day after the end of each year, instead of by the time limit stated in that paragraph.
 - (1B) The conditions mentioned in paragraph (1A) are that –
 - (a) an application is made in writing to the Comptroller for paragraph (1A) to apply;
 - (b) at least 25% of the ordinary share capital of the company is owned by each employee in respect of whom the return is made; and
 - (c) the Comptroller agrees to the application.
 - (1C) Without prejudice to paragraph (1), the Comptroller may, for the purpose of establishing whether or not an employer has provided a true, complete and correct return under that paragraph, require, by a notice served on the employer, the provision of such further information as the Comptroller may consider necessary, including all or any of the specified information, in respect of any person employed by the employer at any time during a period or year of assessment specified in the notice.”.
- (2) In Article 20(2), sub-paragraph (h) is deleted.
- (3) For Article 20(4) there is substituted –
 - “(4) Where the secretary or another officer of a body corporate or any other person engaged in the management of the body corporate is deemed to be the employer under Article A15(6) or (7), the body corporate as well as that person shall be liable to a penalty under this Article for any failure to deliver a return.”.

8 Article 20A (returns of information regarding building sub-contractors) amended

- (1) For Article 20A(1) there is substituted –
 - “(1) A building contractor shall deliver to the Comptroller, no later than 15 days after the end of each month, a true, complete and correct return containing such information as the Comptroller may require, including all or any of the specified information, for the period in question in respect of each person who is a sub-contractor of the building contractor at any time during that period.
 - (1A) Without prejudice to paragraph (1), the Comptroller may, for the purpose of establishing whether or not a building contractor has provided a true, complete and correct return under that paragraph, require, by a notice served on the building contractor, the provision of such further information as the Comptroller may consider necessary, including all or any of the specified information, in respect of any person who is a sub-contractor of the building contractor at any time during a period or year of assessment specified in the notice.”.
- (2) For Article 20A(4) there is substituted –
 - “(4) Where the secretary or another officer of a body corporate or any other person engaged in the management of the body corporate is deemed to be the building contractor under Article A15(4) or (5), the body corporate as well as that person shall be liable to a penalty for any failure to deliver a return.”.

9 Article 20B (returns of information by companies) amended

- (1) In Article 20B(1) for “(3), (3A) and (3B)” there is substituted “(3) to (3C)”.
- (2) In Article 20B(2) there is deleted “or, if different, a registered person within the meaning of Article 118C, such person being exempt from income tax under Article 118C(9)”.
- (3) For Article 20B(3B) there is substituted –
 - “(3B) The specified information is, in respect of a company resident in Jersey, the financial statements showing the profits or gains of the company arising or accruing from any kind of property, trading activity, profession, employment, vocation or office, whether carried on in Jersey or elsewhere, or interest of money and other annual profits or gains.
 - (3C) The specified information is, in respect of a non-resident company having a permanent establishment in Jersey, the financial statements showing the profits or gains of that permanent establishment arising or accruing from any kind of property, trading activity, profession, employment, vocation or office, whether carried on in Jersey or elsewhere, or interest of money and other annual profits or gains.
 - (3D) For the avoidance of doubt, the requirement in paragraph (1) applies in respect of, among other entities, a company to which Article 123C applies, such company being charged to tax at the rate of 0% under Article 123C(2).”.

10 New Articles 20C (returns as to benefits in kind) and 20D (returns by foundations) inserted

After Article 20B there is inserted –

“20C Returns of information as to benefits in kind

- (1) An employer shall deliver to the Comptroller, no later than midnight on 31st January in the year following the year in which or in respect of which the benefit in question was provided, a true, complete and correct return containing such information as the Comptroller may require, including all or any of the specified information, for the year of assessment in question in respect of each person employed by the employer at any time during that year.
- (2) Without prejudice to paragraph (1), the Comptroller may, for the purpose of establishing whether or not an employer has provided a true, complete and correct return under that paragraph, require, by a notice served on the employer, the provision of such further information as the Comptroller may consider necessary, including all or any of the specified information, in respect of any person employed by the employer at any time during a period or year of assessment specified in the notice.
- (3) The specified information mentioned in paragraph (1) is –
 - (a) the benefits provided to the person, whether by the employer or by a person connected with the employer, other than any benefit left out of account under Article 65B(2)(b); and
 - (b) the amount attributable to each benefit and determined in accordance with Article 65B.
- (4) Where the secretary or another officer of a body corporate or any other person engaged in the management of the body corporate is deemed to be the employer under Article A15(6) or (7), the body corporate as well as that person shall be liable to a penalty for any failure to deliver a return under this Article.

20D Returns of information by foundations

- (1) A foundation to which Article 123CA applies shall, when required to do so by a general notice or by a notice served on the foundation by the Comptroller, and within the time limited by the notice, deliver to the Comptroller a true, complete and correct return containing, as required by the notice, such information as the Comptroller may require, including but not limited to the specified information described in paragraph (2), for the period or year of assessment specified in the notice.
- (2) The specified information is the financial statements showing the profits or gains of that foundation arising or accruing from any kind of property, trading activity, profession, employment, vocation or office, whether carried on in Jersey or elsewhere, or interest of money and other annual profits or gains.”

11 Article 21 (form and manner of returns) amended

In Article 21(1) at the end of sub-paragraph (g) for the full stop there is substituted a semi-colon, and after that sub-paragraph there is inserted –

- “(h) a return under Article 20C;
- (i) a return under Article 20D;
- (j) a notification under Article 123AA.”.

*Assessment***12 Article 22 (assessment of income) amended**

For Article 22(1) there is substituted –

- “(1) An assessment by the Comptroller of income to be charged to tax under Schedules A and D shall be made in accordance with the provisions of this Law.
- (2) The assessment shall be made, and notice of the assessment under Article 25 shall be served, no later than the end of the period of 2 years beginning with –
 - (a) the specified time, as defined by Article 17A(2), applicable in the particular case; or
 - (b) where the return to which the assessment relates was received by the Comptroller after the relevant specified time, the date of receipt of the return.”.

13 Article 23 (provision for making assessments where no returns are received) amended

- (1) The text of Article 23 is numbered “(1)”.
- (2) After the new paragraph (1) there is inserted –

“(2) No appeal under Part 6 lies against an assessment under paragraph (1), but a person on whom the assessment is made may nevertheless, no later than 12 months after the date of the assessment, deliver a return containing such information as the Comptroller requires or as is required by a relevant provision of this Law, and if the person does so, the Comptroller’s assessment under paragraph (1) is set aside and the Comptroller must make a further assessment on the basis of that return.”.

14 Article 25 (notices of assessment) amended

For the text of Article 25 there is substituted –

- “(1) The Comptroller shall serve, on each person assessed, notice in writing of an assessment under Schedules A and D.
- (2) The notice of assessment shall include –
 - (a) the amount of the assessment;
 - (b) the latest date on which an appeal against the assessment may be made; and

- (c) the date by which, failing the making of an appeal, the amount is required to be paid.”.

Appeals

15 Part 6 (Appeals etc.) amended

- (1) In Article 27 (right of appeal) –
 - (a) for the proviso to paragraph (1) there is substituted –
 - “Provided that –
 - (a) if it is shown to the satisfaction of the Comptroller that, owing to absence, sickness or other reasonable cause, a person has been prevented from appealing within that time, the Comptroller may admit the appeal if notice of it is given to the Comptroller without unreasonable delay;
 - (b) if, in the opinion of the Comptroller, the notice of appeal discloses no admissible ground of appeal, the Comptroller may refuse the appeal.”.
 - (b) after paragraph (1) there is inserted –
 - “(1A) Where the Comptroller refuses an appeal, the Comptroller must do so by notice in writing –
 - (a) sent to the appellant and to the Commissioners within 40 days of receipt of the notice of appeal; and
 - (b) stating the reasons for the refusal,
 and if the Comptroller does so, the appellant is entitled to appeal against the refusal, on giving further notice in writing to the Comptroller within 40 days of the date of the refusal.
 - (1B) For the purposes of this Article and of Articles 28 and 28A, reference to refusal of an appeal by the Comptroller includes the Comptroller’s declining to admit an appeal under sub-paragraph (a) of the proviso to paragraph (1).”.
- (2) In Article 28 (other provisions as to appeals) for the text of paragraph (1) before the proviso, there is substituted –
 - “In the case of an appeal against –
 - (a) an assessment; or
 - (b) a refusal of an appeal by the Comptroller,
 the appellant shall, in the notice of appeal under Article 27(1) or (1A), specify the grounds of the appeal:”.
- (3) After Article 28 there is inserted –

“28A Preliminary procedure on appeal against refusal

- (1) The Commissioners may make a determination of an appeal against a refusal by the Comptroller on consideration of the notices and such other relevant documents as are provided to them, and upon making a determination may –

- (a) refuse the appellant's appeal against the Comptroller's refusal;
 - (b) allow the appeal; or
 - (c) give notice of a date for hearing of the appeal in accordance with Article 29(1).
- (2) In each case mentioned in paragraph (1)(a) to (c) the Commissioners shall give notice in writing of their determination to the appellant and to the Comptroller, and in the case mentioned in paragraph (1)(a) the notice shall specify the grounds for the refusal.
- (3) The following provisions, but no others, of this Part apply, with the necessary modifications, to an appeal under this Article as they apply to an appeal against an assessment –
- (a) the proviso to Article 27(1), except in the case of an appeal against the Comptroller's declining to admit an appeal under sub-paragraph (a) in that proviso;
 - (b) Article 27(2);
 - (c) Article 28(1);
 - (d) Article 29, except paragraphs (4) and (5) of that Article;
 - (e) Articles 29A and 31 to 36.”.

Collection and repayments

16 Part 7 (Collection and repayments) amended

- (1) In Article 41AA (duty to pay instalment (companies)) –
- (a) in the heading, before the number, “Article” is deleted;
 - (b) in paragraph (5) for “A company” there is substituted “A large company”.
- (2) In Article 41B (duty of employer to deduct and account for tax) –
- (a) in paragraph (5AA) for “no later midnight” there is substituted “no later than midnight”;
 - (b) in paragraph (5D) “contractor” is deleted;
 - (c) in paragraph (8) for “under the age of 17 years” there is substituted “under the upper limit of compulsory school age as defined by Article 2 of the Education (Jersey) Law 1999³”.
- (3) In Article 41C (calculation of rate), in paragraph (11)(a) for “under of this Article” there is substituted “under this Article”.
- (4) In Article 49B (general provision for collection of long-term care contributions) –
- (a) in paragraph (3)(c) for the text to be substituted as Article 41B(2)(b) there is substituted –
 - “(b) where the employer has not received a copy of such a notice –
 - (i) for deductions made in the years 2015 to 2019 inclusive, 21%,

- (ii) for deductions made in the year 2020 and ensuing years, 22%.”;
- (b) in paragraph (4) for sub-paragraphs (k) and (l) there is substituted –
 - “(l) for paragraph (9) there shall be substituted –
 - “(9) The combined effective rate determined by the Comptroller in accordance with paragraphs (3) to (7B) shall not exceed –
 - (a) in a case where the employee has no arrears of tax, 22%;
 - (b) in a case where the employee has arrears of tax for one year of assessment, 27%;
 - (c) in a case where the employee has arrears of tax for 2 years of assessment, 32%;
 - (d) in a case where the employee has arrears of tax for 3 or more years of assessment, 37%.”;
- (c) in paragraph (5)(i) for the text to be substituted as Article 41E(15)(c) there is substituted –
 - “(c) for deductions made in the years 2015 to 2019 inclusive, 21% being the sum of a rate of 20% for the purposes of deductions of tax and a rate of 1% for the purposes of deductions of LTC contributions;
 - (e) for deductions made in the year 2020 and ensuing years, 22% being the sum of a rate of 20% for the purposes of deductions of tax and a rate of 2% for the purposes of deductions of LTC contributions.”;
- (d) paragraphs (8A) and (8B) are deleted;
- (e) in paragraph (10) for “41C, 41E and 41I” there is substituted “41C and 41E”.

Allowances and reliefs: general

17 Article 92A (threshold for exemption from income tax) amended

In Article 92A –

- (a) in paragraphs (2)(ii) and (2A)(ii) for “£24,800” in each place there is substituted “£25,550”;
- (b) in paragraphs (4)(i) and (4A)(i) for “£6,000” in each place there is substituted “£6,250”;
- (c) in paragraph (6)(b) for “£15,400” there is substituted “£15,900”.

18 Article 92B (increase in exemption threshold for child day care) amended

In Article 92B(5), in the definition “qualifying income” –

- (a) for “Case I or II” there is substituted “Case I, II or IIA”;
- (b) in sub-paragraph (a) for “£5,000” there is substituted “£6,250”.

*Special provisions as to bodies corporate: notification requirement***19 New Article 123AA (duty of body corporate to notify Comptroller) inserted**

After Article 123 (Bodies Corporate) there is inserted –

“123AA Duty of body corporate to notify Comptroller of certain matters

- (1) This Article applies to a body corporate, upon –
 - (a) the body becoming resident for tax purposes in Jersey, or becoming regarded as so resident under Article 123(1)(b); or
 - (b) where the body does not fall within sub-paragraph (a), the body acquiring a source of income which would, if amounting to a profit or gain, give rise to the body’s liability to tax in Jersey.
- (2) A body corporate to which this Article applies (in this Article, a “notifiable body”) shall, no later than 6 months after becoming a notifiable body, notify the Comptroller in writing, as to –
 - (a) the date on which the body became a notifiable body;
 - (b) the matters listed in paragraph (4); and
 - (c) such other information as the Comptroller may, by general notice or otherwise, require.
- (3) Notification under paragraph (2) shall be given by a person listed in paragraph (5) (a “relevant person”).
- (4) The matters mentioned in paragraph (2)(b) are –
 - (a) the name of the notifiable body;
 - (b) the address of the notifiable body’s registered office, place of business or permanent establishment;
 - (c) if different to the address under sub-paragraph (b), the address in Jersey which is the notifiable body’s address for the purpose of service of notices under this Law;
 - (d) the name of the relevant person and, if different to the address under sub-paragraph (b) or (c), the relevant person’s address.
- (5) Each of the following is a relevant person as mentioned in paragraph (3) –
 - (a) a natural person who is the secretary of the notifiable body or any other such officer having, in Jersey, the direction, control or management of the body;
 - (b) a person carrying on in Jersey, for or in connection with the notifiable body, trust company business or fund services business within the meanings given to those expressions by Article 2 of the Financial Services (Jersey) Law 1998⁴;
 - (c) the notifiable body’s agent in Jersey, being a person other than such a person as described in sub-paragraph (b).

- (6) A notifiable body which fails to comply with paragraph (2) is liable to a penalty not exceeding £3,000, but liability to a penalty under this Article does not arise if the notifiable body satisfies the Comptroller or, on an appeal under Article 27 as applied by paragraph (9), the Commissioners, that there is a reasonable excuse for the failure.
- (7) If a notifiable body had a reasonable excuse for a failure to comply with paragraph (2) but the excuse has ceased, the body is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse has ceased.
- (8) If a notifiable body becomes liable to a penalty under this Article, the Comptroller –
- (a) may determine the amount of the penalty and, subject to paragraph (9), impose it on the body; and
 - (b) shall inform the body and, if applicable, the relevant person, in writing of –
 - (i) the reasons for imposing the penalty,
 - (ii) the amount of the penalty,
 - (iii) the date by which, subject to any appeal under paragraph (9), the penalty is due, and
 - (iv) the body's right of appeal under paragraph (9).
- (9) A notifiable body upon which a penalty is imposed by the Comptroller may, no later than 28 days after receiving the information under paragraph (8)(b) –
- (a) appeal against the penalty on the ground that liability to the penalty does not arise; and
 - (b) appeal against the amount of the penalty,
- and where a notifiable body does so appeal, the appeal shall be treated for the purposes of Part 6 as though it were an appeal against an assessment.
- (10) The application of this Article does not derogate from and is in addition to the application, in relation to a resident company within the meaning given to that expression by the Taxation (Companies – Economic Substance) (Jersey) Law 2019⁵, of any relevant provision of that Law.”.

Miscellaneous minor and consequential amendments

20 Removal of certain evidential requirements

- (1) In Article 89A (relief in respect of interest paid to finance houses) in paragraph (2) for “upon proving to the satisfaction of the Comptroller that” there is substituted “where”.
- (2) In Article 90 (relief in respect of interest paid to banks) there is deleted “, on proof of the facts to the satisfaction of the Comptroller.”.

- (3) In Article 90AA (marginal income deduction in respect of interest payments: only or main residence) in paragraph (2) there is deleted “, on proof of the facts to the satisfaction of the Comptroller,”.
- (4) In Article 90AB (relief in respect of interest payments: commercial letting) in paragraph (2) there is deleted “, on proof of the facts to the satisfaction of the Comptroller,”.
- (5) In Article 90AC (relief in respect of interest payments: machinery and plant) in each of paragraphs (2) and (3) there is deleted “, on proof of the facts to the satisfaction of the Comptroller,”.
- (6) In Article 90AD (relief in respect of interest payments: acquisition of trade etc.) in each of paragraphs (2), (3) and (4) there is deleted “, on proof of the facts to the satisfaction of the Comptroller,”.
- (7) In Article 107 (right to have income for year of assessment adjusted by reference to losses) in paragraph (2) there is deleted “, on proof to the Comptroller’s satisfaction of the amount of the loss and of the payment of tax on the aggregate amount of income,”.
- (8) In Article 107A (right to carry back losses) in paragraph (2) there is deleted “, on proof to the Comptroller’s satisfaction of the amount of the loss and of the payment of tax for the immediately preceding year of assessment,”.
- (9) In Article 129A (apportionment for individual in Jersey for part of year) in paragraph (3) there is deleted “proves, to the satisfaction of the Comptroller, that he or she”.
- (10) In Article 135 (deduction in respect of expenditure and houses of ministers of religion) in paragraph (2) there is deleted “on proof that any sum has been expended as aforesaid”.

21 Article 118D (exemption in respect of international savings schemes) amended

- (1) In Article 118D(1) –
 - (a) at the end of sub-paragraph (c) “and” is deleted;
 - (b) at the end of sub-paragraph (d) for the full stop there is substituted –
“; and
 - (e) the scheme or arrangement, and the trustees, must comply with –
 - (i) any prescribed conditions and requirements, and
 - (ii) any additional conditions and requirements imposed in its case by the Comptroller.”.
- (2) In Article 118D(2) for “is treated as performance outside Jersey” there is substituted “shall be treated as performed outside Jersey”.

22 Article 123D (financial services companies) amended

For Article 123D(6) there is substituted –

- “(6) For the purposes of paragraph (4)(e) –

- (a) “customer” shall not include any person which, in relation to the company by which credit facilities are provided, is a connected person, and for this purpose “connected person” has the meaning given by Article 3A(4) and (5); and
- (b) the provision of credit facilities to customers does not include such provision where credit facilities are not offered –
 - (i) to individuals residing in Jersey,
 - (ii) to businesses operating in Jersey and holding a business licence, or non-resident trading licence, under the Control of Housing and Work (Jersey) Law 2012⁶, or
 - (iii) for the purpose of financing the acquisition or enhancement of immovable property located in Jersey.”.

23 Article 131CF (permitted commutation – thirty percent of net fund value) amended

In Article 131CF(1) after “occasions,” there is inserted “a lump sum of”.

24 Article 145 (delivery and service of notices and forms) amended

- (1) For the text of the first unnumbered paragraph of Article 145 there is substituted –

“A notice, form or similar document which is required to be served on, or given to, a person under this Law may be –

- (a) delivered to that person personally;
- (b) sent to the person by post at the person’s usual or last known place of abode or place of business;
- (c) in the case of a company, sent to the company’s registered office or place of business; or
- (d) delivered by any means of electronic communication, as defined by the Electronic Communications (Jersey) Law 2000⁷.”.

- (2) In the proviso in Article 145 for “notice or form” there is substituted “notice, form or other document”.

25 Schedules 1A and 3A amended

- (1) In Schedule 1A (Articles 41A etc. as modified by Article 49B in their application to persons liable to pay an LTC contribution) –
- (a) in the sub-heading for “, 41E AND 41I” there is substituted “AND 41E”;
 - (b) in the modified Article 41A –
 - (i) for the heading there is substituted –

“41A Duty to pay instalment in May (individuals and unincorporated bodies)”,

- (ii) in paragraph (2)(a) for “6 p.m. on the last Friday in April” there is substituted “midnight on 31st May”;
- (c) in the modified Article 41B –
 - (i) for paragraph (2)(b) there is substituted –
 - “(b) where the employer has not received a copy of such a notice –
 - (i) for deductions made in the years 2015 to 2019 inclusive, 21%,
 - (ii) for deductions made in the year 2020 and ensuing years, 22%.”,
 - (ii) in paragraph (5AA) for “no later than 15 days after the end of each year” there is substituted “no later than midnight on the 15th day after the end of each year,”,
 - (iii) in paragraph (5D) “contractor” is deleted, and
 - (iv) in paragraph (8) for “under the age of 17 years” there is substituted “under the upper limit of compulsory school age as defined by Article 2 of the Education (Jersey) Law 1999⁸”;
 - (d) in the modified Article 41C(9) –
 - (i) in sub-paragraph (a) for “21%” there is substituted “22%”,
 - (ii) in sub-paragraph (b) for “25%” there is substituted “27%”,
 - (iii) in sub-paragraph (c) for “30%” there is substituted “32%”,
 - (iv) in sub-paragraph (d) for “35%” there is substituted “37%”;
 - (e) in the modified Article 41C(11)(a) for “under of this Article” there is substituted “under this Article”;
 - (f) in the modified Article 41E(15) for sub-paragraph (c) there is substituted –
 - “(c) for deductions made in the years 2015 to 2019 inclusive, 21% being the sum of a rate of 20% for the purposes of deductions of tax and a rate of 1% for the purposes of deductions of LTC contributions;
 - (d) for deductions made in the year 2020 and ensuing years, 22% being the sum of a rate of 20% for the purposes of deductions of tax and a rate of 2% for the purposes of deductions of LTC contributions.”;
 - (g) the modified Article 41I is deleted.
- (2) In Schedule 3A (Collection of tax on rental income of non-resident landlords), paragraph 5 (duty of agent to make annual return) is deleted.

PART 2**REVENUE ADMINISTRATION (JERSEY) LAW 201- AMENDED****26 Interpretation of Part 2**

In this Part, except where the context otherwise requires, a reference to an Article or Part by number and without more is to the Article or Part of that number in the Revenue Administration (Jersey) Law 201-⁹.

27 Parts 1 (opening) and 2 (administration) amended

- (1) In Article 1(1) (interpretation) in sub-paragraph (d) of the definition “Revenue Laws” for “the Land Transactions Law” there is substituted “the Land Transactions Tax Law”.
- (2) In Article 2 (Comptroller of Revenue), in paragraph (1)(b) for “this Law and the Social Security Law” there is substituted “this Law, the Income Tax Law and the Social Security Law,”.

28 Parts 3 (disclosure and use of information) and 4 (civil penalties) amended

- (1) In Article 8 (general prohibition and exceptions) –
 - (a) in paragraph (3) for “Income Tax Law; GST Law or Land Transaction Tax Law” there is substituted “Income Tax Law, GST Law or Land Transactions Tax Law”;
 - (b) in paragraph (9) for “Land Transactions Law” there is substituted “Land Transactions Tax Law”;
 - (c) after paragraph (9) there is inserted –

“(9A) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to the publication by or on behalf of the Commissioners of Appeal of any determination or summary of a determination, under a Revenue Law, of the Commissioners of Appeal.

(9B) A matter published under paragraph (9A) –

 - (a) must not include personal information, that is information relating to and identifying a particular person, whether the identity is specified in or can be deduced from the matter published; and
 - (b) may be, or relate to, a determination of the Commissioners of Appeal made prior to the commencement of this provision.”;
 - (d) in paragraph (10) for “(2) to (9)” there is substituted “(2) to (9A)”.
- (2) In Article 13(2) (administration of penalty) for “paragraph (3)” there is substituted “Article 14”.

29 Part 5 (Comptroller’s powers relating to interest and set-off) amended

- (1) In Article 16 (interpretation of this Part), in paragraph (1) for sub-paragraph (b) there is substituted –

- “(b) “remittance” means an amount to be remitted to the Comptroller under Article 41B(5) or (5AA) or Article 41E(5) of the Income Tax Law;
- (c) “Law” refers to the Income Tax Law or the GST Law, as the case may be.”.

(2) In Article 17 –

- (a) for the heading and paragraph (1) there is substituted –

“17 Interest for late payment of tax or remittance

- (1) A person who fails, on or before the time required under a Law, to pay all or part of a tax or remittance is liable to pay simple interest on the amount outstanding for the period beginning on the day following the date on which the tax or remittance is due and ending on the date on which the tax or remittance is fully paid.”;
- (b) in paragraph (4) –
 - (i) at the end of sub-paragraph (a) “or” is deleted, and
 - (ii) for the full stop at the end of sub-paragraph (b) there is substituted –
“ ; or
- (c) the person concerned is an individual who is not liable to pay an instalment, in respect of the relevant year of assessment, under Article 41A of the Income Tax Law.”;
- (c) in paragraph (5) for “and reference to “the date tax is fully paid” refers to” there is substituted “and reference to a date on which the tax is fully paid is reference to”.

(3) In Article 18 –

- (a) for the heading and paragraph (1) there is substituted –

“18 Further penalty interest for late payment of tax or remittance

- (1) A person who fails, on or before the time required under a Law, to pay all or part of a tax or remittance is liable to pay simple interest on the amount outstanding for the period beginning on the day following the date on which the tax or remittance is due and ending on the date on which the tax or remittance is fully paid.”;
 - (b) in paragraph (5) –
 - (i) at the end of sub-paragraph (a) “or” is deleted, and
 - (ii) for the full stop at the end of sub-paragraph (b) there is substituted –
“ ; or
 - (c) the person concerned is a person who is not liable to pay an instalment, in respect of the relevant year of assessment, under Article 41A of the Income Tax Law.”.
- (4) In Article 19 (interest arising from over-payments) –
- (a) in paragraph (1) –

- (i) “of tax” in the first place and in sub-paragraph (a)(ii) is deleted,
- (ii) in sub-paragraph (a)(i) after “tax” there is inserted “or remittance”;
- (b) in paragraph (3) for “if the amount of refund is less than £300.” there is substituted –
 - “if –
 - (a) the amount of refund is less than £300; or
 - (b) the person concerned is a person who is not liable to pay an instalment, in respect of the relevant year of assessment, under Article 41A of the Income Tax Law.”.

30 New Part 6A (Comptroller’s powers to obtain information) inserted

After Part 6 there is inserted –

“PART 6A

COMPTROLLER’S POWERS TO OBTAIN INFORMATION

27A Interpretation and application of Part 6A

- (1) In this Part –
 - “information” –
 - (a) includes all such information, not limited to documents or records, as the Comptroller may reasonably require for the purposes of ascertaining a person’s tax position; but
 - (b) does not include –
 - (i) information with respect to which a claim to legal professional privilege is or could be maintained for the purpose of or in any proceedings, or
 - (ii) confidential medical information;
 - “information notice” means a notice under Article 27B or 27C;
 - “record” has the same meaning as given by Article 22(b);
 - “tax” means tax under the Income Tax Law, GST Law or Land Transactions Tax Law, and includes LTC contributions;
 - “tax position”, in relation to a person or group of persons, means the person’s or group’s position as regards any tax, including –
 - (a) past, present or future liability to pay any tax;
 - (b) penalties and other amounts paid or payable by or to the person or group in connection with any tax;
 - (c) allowances, applications, claims, deductions, elections, and notices that have been or may be made or given in respect of any tax.
- (2) References in this Part to a person’s tax position –

- (a) may include the tax position of a company which has ceased to exist, or an individual who has died;
 - (b) include, where appropriate, references to the person's position as regards any deductions or repayments of tax which the person is required to make –
 - (i) under Article 41B or 41E of the Income Tax Law, or
 - (ii) under any provision of the Revenue Laws other than that Law; and
 - (c) are references to the person's tax position at any time, or in relation to any period, specified in an information notice.
- (3) This Part applies in addition to any other power of the Comptroller to seek information under the Revenue Laws, whether by way of a notice or return or otherwise.

27B Information notices: general

- (1) This Article applies where the Comptroller reasonably requires to obtain information as to a person's tax position, and either –
- (a) the person has been given a reasonable opportunity to deliver the information required, but has failed to do so; or
 - (b) the Comptroller reasonably suspects that, were a request for such information to be made, the person would seek to conceal or destroy the information.
- (2) Where this Article applies, the Comptroller may serve on the person a notice in writing, signed by the Comptroller or by an officer authorised by the Comptroller for the purpose, and specifying –
- (a) the information required; and
 - (b) the period, being not less than 30 days beginning with the date of service of the notice, within which the information must be provided to the Comptroller.
- (3) A notice may also specify such other matters as the Comptroller may consider reasonable, including –
- (a) the manner and format in which the information or part of it is to be provided; and
 - (b) the place at which the information or part of it is to be made available.

27C Information notices: third parties

- (1) This Article applies where the Comptroller reasonably requires to obtain, from a third party, information as to the tax position of a person, or class of persons, other than that third party, and either –
- (a) the Comptroller has already issued a notice under Article 27B; or
 - (b) the Comptroller considers that it would not be expedient in the circumstances to issue such a notice.

- (2) Where this Article applies, the Comptroller may serve on the third party a notice in writing (a “third party notice”), signed by the Comptroller or by an officer authorised by the Comptroller for the purpose, and specifying –
 - (a) the name of the person, or the bank account number or other details sufficiently identifying the person or class of persons, as to whose tax position the information is sought;
 - (b) the information required; and
 - (c) the period, being not less than 30 days beginning with the date of service of the notice, within which the information must be provided to the Comptroller.
- (3) A third party notice may also specify such other matters as the Comptroller may consider reasonable, including –
 - (a) the manner and format in which the information or part of it is to be provided;
 - (b) the place at which the information or part of it is to be made available;
 - (c) where any provision of paragraph (5)(a) to (c) applies, a warning that a third party making any such disclosure, to a person identified in the notice, as described in paragraph (6) is liable to prosecution under that paragraph.
- (4) Where the Comptroller serves a third party notice, the Comptroller must at the same time, or as soon as reasonably practicable after service of the notice, serve a copy of the notice on any person specifically identified in the notice.
- (5) Paragraph (4) does not require the provision of a copy of the third party notice to a person, if –
 - (a) the Comptroller does not know the person’s name and address;
 - (b) provision of the notice would identify or might identify a person who has provided information taken into account by the Comptroller in deciding whether or not to serve the notice; or
 - (c) the Comptroller is satisfied that disclosure of information of the description contained in the notice may prejudice the assessment, collection or recovery of tax or the investigation or prosecution of tax matters.
- (6) A person who knowingly and without reasonable excuse discloses, to any person other than the Comptroller –
 - (a) the fact that a third party notice has been served; or
 - (b) the contents of, or any information relating to, a third party notice,is guilty of an offence and liable to a fine of level 2 on the standard scale.

27D Appeals against information notices

- (1) A person on whom an information notice is served may appeal to the Commissioners against the notice by notifying the Comptroller in writing, within the period of 30 days beginning with the date of service of the notice.
- (2) Where an information notice requires information to be provided which comprises or includes a document, an appeal may be made on the grounds that the document is not in that person's possession or power.
- (3) An appeal against a third party notice may be made only –
 - (a) on such grounds as are stated in paragraph (2); or
 - (b) on the grounds that compliance with the notice is unduly onerous.
- (4) 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) Article 29, except paragraphs (4) and (5) of that Article;
 - (e) Articles 29A and 31 to 36.
- (5) Where an appeal is made under this Article, the information notice is of no effect pending the final determination or withdrawal of the appeal.

27E Related powers of the Comptroller

- (1) Paragraph (2) applies where information required by an information notice includes, or is contained in, a document.
- (2) Where this paragraph applies, the Comptroller's power under Article 27B or 27C to obtain information includes power –
 - (a) to retain any document for so long as is reasonably necessary to permit a full and complete inspection of the documents;
 - (b) to take copies of any document;
 - (c) to require an explanation of any document; and
 - (d) if documents which the Comptroller reasonably expected to be produced are not produced, to require the recipient of an information notice to state, to the best of the recipient's knowledge or belief, where those documents are.

27F Amounts and administration of penalties

- (1) If a person refuses or fails to comply with an information notice, the person is liable to an initial penalty of an amount not exceeding £300.

- (2) A person who, having received notice of an initial penalty under paragraph (1), continues to refuse or to fail to comply with the information notice, is liable to a further penalty of an amount not exceeding £60 per day, for the period during which such refusal or failure continues.
- (3) Where a person is liable to a penalty under paragraph (1) or (2), the Comptroller may serve on the person a notice in writing specifying –
 - (a) the amount of the penalty, being such amount as the Comptroller considers to be reasonable in the circumstances;
 - (b) the grounds on which the penalty is imposed, and whether it is imposed under paragraph (1) or (2);
 - (c) where the penalty is imposed under paragraph (1), the person's potential liability to a further penalty under paragraph (2); and
 - (d) the person's right to appeal against the penalty under Article 27G.
- (4) Subject to Article 27G, a person on whom a notice is served under this Article must pay the amount of the penalty no later than 40 days after the service of the notice.
- (5) The amount of a 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 the penalty –
 - (a) is not deductible for any purpose of the Income Tax Law; and
 - (b) is disregarded when determining the amount of a surcharge under Article 41I of that Law.

27G Appeals against penalty notices

- (1) Subject to paragraph (3), a person who receives a notice under Article 27F(3) may appeal to the Commissioners against the notice by notifying the Comptroller –
 - (a) in writing, within the period of 40 days beginning with the date of service of the notice; and
 - (b) stating the ground, under paragraph (2), on which the appeal is made.
- (2) An appeal under this Article may be made on one or both of the following grounds –
 - (a) that the person appealing against the notice has taken all reasonable steps to comply with the information notice giving rise to the initial penalty notice under Article 27F(1); and
 - (b) the amount of the penalty.
- (3) No right of appeal arises under this Article where the information sought by an information notice consists of information required to be kept under any of the Revenue Laws.
- (4) In determining an appeal under this Article, the Commissioners may –
 - (a) confirm the imposition of the penalty and its amount;

- (b) declare that the penalty was wrongly imposed;
 - (c) reduce the amount of the penalty; or
 - (d) amend or set aside the notice.
- (5) 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) Article 29, except paragraphs (4) and (5) of that Article;
 - (e) Articles 29A and 31 to 36.
- (6) Where an appeal is made under paragraph (1), the notice under Article 27F(3) is of no effect pending the final determination or withdrawal of the appeal.

27H Offence of concealing information etc.

- (1) This Article applies –
- (a) to a person from whom the Comptroller has requested information as to the person's tax position or as to the tax position of any other person, whether or not the request is made by an information notice;
 - (b) except where the Comptroller has indicated to the person, in making the request mentioned in sub-paragraph (a) or otherwise, that this Article does not apply.
- (2) If, knowingly and without reasonable excuse, a person to whom this Article applies alters, conceals, destroys or otherwise disposes of the information requested by the Comptroller, the person is guilty of an offence and liable to a fine of level 3 on the standard scale.
- (3) Despite paragraph (2), a person may alter, conceal, destroy or otherwise dispose of such information –
- (a) where the request was not made by means of an information notice –
 - (i) after the end of the period of 12 months beginning with the date of the request, or
 - (ii) if the request is withdrawn, at any time after that withdrawal; or
 - (b) where the request was made by means of an information notice –
 - (i) with the permission of the Comptroller, or
 - (ii) where the Comptroller has refused such permission or has failed to respond to the person's request for such permission, with the leave of the Royal Court upon an application made for the purpose to that Court.
- (4) This Article is without prejudice to the provisions of Part 6 or any requirement, under any other any enactment, to keep records or

retain information for the purposes of establishing a person's tax position.”.

PART 3

TAX TREATMENT OF SOCIAL HOUSING PROVIDERS: MISCELLANEOUS AMENDMENTS

31 Article 115 of the Income Tax (Jersey) Law 1961 amended

In Article 115 (miscellaneous exemptions) of the Income Tax (Jersey) Law 1961¹⁰, after sub-paragraph (ad) there is inserted –

“(ae) any income derived from the property of a trust listed in clauses (i) to (iv), in so far as such income is applied by the trust to the purpose of providing social housing –

- (i) Jersey Homes Trust,
- (ii) Les Vaux Housing Trust,
- (iii) CTJ Housing Trust,
- (iv) FB Cottages Housing Trust;”.

32 Stamp Duties and Fees (Jersey) Law 1998 amended

(1) In paragraphs (2) to (4), a reference to a numbered Item is to the Item of that number in the table in paragraph 3 (Tables of judicial fees) of Schedule 1 to the Stamp Duties and Fees (Jersey) Law 1998¹¹.

(2) In Item 1(b) in the entry in the second column (Acknowledgement of debt on table or *au Greffe*) for “Article 115(a) or (aa)” there is substituted “Article 115(a), (aa) or (ae)”.

(3) In Item 13 –

(a) in sub-paragraph (d1) for the entry in the second column (Contracts) there is substituted –

“Of creation of *rente nouvelle*, or of one or more simple *conventionnel* hypothecs, where the borrower produces to the designated officer a letter from the Comptroller of Taxes confirming that it qualifies for exemption from income tax under Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961¹²”;

(b) in sub-paragraph (t) in the entry in the second column (Contracts) for “a letter from the Comptroller of Taxes confirming that it qualifies for exemption from income tax pursuant to Article 115(a) or (aa) of the Income Tax (Jersey) Law 1961” there is substituted –

“a letter from the Comptroller of Taxes confirming that the purchaser, donee, lessee, sub-lessee or transferee –

- (a) qualifies for exemption from income tax under Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961; or

- (b) is a company prescribed under Article 2 of the Social Housing (Transfer) (Jersey) Law 2013¹³, and qualifies for exemption from income tax under Article 115(c) of the Income Tax (Jersey) Law 1961”.
- (4) In Item 46(AA), at the end of sub-paragraph (a) after “1961” there is inserted “, or to a social housing provider qualifying for exemption from income tax under paragraph (ae) of that Article”.

33 Goods and Services Tax (Jersey) Law 2007: Schedule 5 amended

In Schedule 5 (Exempt supplies) to the Goods and Services Tax (Jersey) Law 2007¹⁴, in sub-paragraph (2) of paragraph 5 (group 5 – supplies by charities) for “Article 115(a) or (aa)” there is substituted “Article 115(a), (aa) or (ae)”.

34 Taxation (Land Transactions) (Jersey) Law 2009: Schedule amended

In the Schedule (Value of transaction and rate of LTT applicable) to the Taxation (Land Transactions) (Jersey) Law 2009¹⁵, in paragraph 8 (charitable occupier or secured party) for “Article 115(a) or (aa)” there is substituted “Article 115(a), (aa) or (ae)”.

PART 4

IMPÔTS DUTIES: CUSTOMS AND EXCISE (JERSEY) LAW 1999 AMENDED

35 Interpretation of Part 4

In this Part, the “Law” means the Customs and Excise (Jersey) Law 1999¹⁶ and a reference to a paragraph by number and without more is to the paragraph of that number in Part 2 of Schedule 1 (Excise duties) to the Law.

36 Excise duty: alcohol

- (1) In paragraph 1 (spirits) –
 - (a) for the heading there is substituted –
 - “Spirits and spirits-based drinks”;
 - (b) in sub-paragraph (a) –
 - (i) for “£18.63” there is substituted “£21.24”,
 - (ii) at the end “and” is deleted;
 - (c) in sub-paragraph (b) –
 - (i) for “£37.23” there is substituted “£42.44”, and
 - (ii) at the end for the full stop there is substituted –
 - “; and
 - (c) on spirits-based products which are ready-to-drink and are imported into or produced or manufactured in Jersey, excise duty at the rate of £42.44 per litre of alcohol.”.

(2) In paragraph 2 (wines) for the table there is substituted –

<i>“Strength of wines</i>	<i>Rate per hectolitre of wine</i>
Wines exceeding 1.2% volume but not exceeding 5.5% volume	£82.76
Wines exceeding 5.5% volume but not exceeding 15% volume	£219.31
Wines exceeding 15% volume but not exceeding 22% volume	£289.14
	<i>Rate per litre of alcohol</i>
Wines exceeding 22% volume	£42.44”.

(3) In each of paragraph 3 (beer) and paragraph 4 (cider) –

- (a) in sub-paragraph (a)(i) to (iii) for “£16.72”, “£33.42” and “£57.27” there are substituted respectively “£17.24”, “£34.46” and “£64.14”;
- (b) in sub-paragraph (b)(i) to (iii) for “£33.42”, “£66.85” and “£114.52” there are substituted respectively “£34.46”, “£68.92” and “£128.26”.

(4) In paragraph 5 (other alcoholic beverages) for “£37.23” there is substituted “£42.44”.

37 Excise duty: tobacco

For the table in paragraph 6 (tobacco) there is substituted –

<i>“Type of tobacco</i>	<i>Rate of excise duty per kilogramme</i>
(a) unprocessed tobacco	£398.88
(b) cigars	£417.85
(c) cigarettes	£522.49
(d) hand-rolling tobacco	£484.12
(e) processed tobacco other than types (b) to (d)	£415.65”.

38 Excise duty: hydrocarbon oil

In paragraph 7 (hydrocarbon oil) in sub-paragraph (1) –

- (a) in clause (a) for “£52.42” there is substituted “£58.42”;
- (b) in clauses (b) and (c) for “£50.55” in each place there is substituted “£56.55”;
- (c) in clause (d) for “£54.47” there is substituted “£60.47”.

PART 5

CONSEQUENTIAL AND MINOR AMENDMENT OF OTHER ENACTMENTS, AND GENERAL PROVISION

39 Control of Housing and Work (Jersey) Law 2012 amended

- (1) Article 32 (undertakings with business licences to provide statements) of the Control of Housing and Work (Jersey) Law 2012¹⁷ is amended in accordance with this Article.
- (2) For Article 32(1) there is substituted –
 - “(1) Subject to paragraph (1B), a person carrying on an undertaking in respect of which a business licence has been granted shall provide to the Minister, no later than the specified time, a statement of the following matters for each month during which the person carries on that undertaking, namely –
 - (a) the name and current residential and employment status of such persons as are working in or for the undertaking during the month in respect of which the statement is provided;
 - (b) in respect of each named person, the number of hours for which that person was contractually required to work; and
 - (c) such other particulars as the Minister may determine.
 - (1A) In paragraphs (1) and (3), the “specified time” means midnight on the 15th day after the end of the month in respect of which the statement is made.
 - (1B) Paragraph (1) does not apply to a person meeting the conditions in Article 20(1B) of the Income Tax (Jersey) Law 1961¹⁸ and making returns on an annual basis under that Article.”.
- (3) In Article 32(3) for “on or before the last day of the month immediately following the period in respect of which the statement is required,” there is substituted “before the specified time.”.

40 Social Security (Jersey) Law 1974 amended

In Schedule 1D (Collection of LTC contributions) to the Social Security (Jersey) Law 1974¹⁹, in sub-paragraph (1) of paragraph 4A (surcharge for late payment of LTC contributions) for “6 p.m. on the Friday following the first Monday in December in a year” there is substituted “midnight on 30th November in a year”.

41 Goods and Services Tax (Jersey) Law 2007, and related Regulations, amended

- (1) In Article 59 (listing of international services entities) of the Goods and Services Tax (Jersey) Law 2007²⁰, in paragraph (5)(c) for “Article 60(1)(g)” there is substituted “Article 60(1)(h)”.
- (2) In the Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008²¹ –

- (a) in the heading to Regulation 7 for “Article 60(1)(g)” there is substituted “Article 60(1)(h)”;
- (b) in each of Regulations 4(1)(j) and 7, for “Article 60(1)(g)” in each place there is substituted “Article 60(1)(h)”.

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

In Article 4 (duty to deliver statement and pay LTT) of the Taxation (Land Transactions) (Jersey) Law 2009²² –

- (a) for paragraph (1)(a) there is substituted –
 - “(a) a statement, accompanied by such documents or copies of documents as may be required, and containing –
 - (i) the prescribed information, and
 - (ii) a declaration by the person delivering the statement that it is, to the best of the person’s knowledge, information and belief, true and correct; and”;
- (b) for paragraphs (2) and (3) there is substituted –
 - “(2) The statement shall be delivered –
 - (a) by any means of electronic communication, as defined by the Electronic Communications (Jersey) Law 2000²³; and
 - (b) no later than the due date.”.

43 Citation and commencement

- (1) This Law may be cited as the Finance (2020 Budget) (Jersey) Law 201-.
- (2) Except as provided in paragraphs (3) to (5), this Law comes into force on 1st January 2020.
- (3) Articles 27 to 30 come into force upon the commencement of the Revenue Administration (Jersey) Law 201-²⁴, but Article 29 does not come into force unless and until Articles 16 to 19 of that Law are brought into force.
- (4) Article 41 comes into force on such day as the States may by Act appoint.
- (5) Article 42 comes into force on 1st January 2022.

ENDNOTES

Table of Endnote References

1	<i>chapter 24.750</i>
2	<i>chapter 24.750</i>
3	<i>chapter 10.800</i>
4	<i>chapter 13.225</i>
5	<i>L.3/2019</i>
6	<i>chapter 18.150</i>
7	<i>chapter 04.280</i>
8	<i>chapter 10.800</i>
9	<i>Law currently awaiting Privy Council sanction</i>
10	<i>chapter 24.750</i>
11	<i>chapter 24.960</i>
12	<i>chapter 24.750</i>
13	<i>chapter 18.740</i>
14	<i>chapter 24.700</i>
15	<i>chapter 24.980</i>
16	<i>chapter 24.660</i>
17	<i>chapter 18.150</i>
18	<i>chapter 24.750</i>
19	<i>chapter 26.900</i>
20	<i>chapter 24.700</i>
21	<i>chapter 24.700.25</i>
22	<i>chapter 24.980</i>
23	<i>chapter 04.280</i>
24	<i>Law currently awaiting Privy Council sanction</i>