

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY M. TADIER OF ST. BRELADE  
ANSWER TO BE TABLED ON TUESDAY 19th NOVEMBER 2013**

**Question**

What is the current number of residents with Entitled status under Regulation 2(1)(e) of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013 (formerly known as 1(1)(k) category residents) of French nationality in the Island and, if the Minister does not have this information, will he explain why?

**Answer**

The Taxes Office does not maintain information on the nationality of individuals who have entitled status under paragraph 2(1)(e) of Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013 (formerly known as 1(1)(k) category residents).

An individual's liability to Jersey income tax is primarily determined by whether that individual is "tax resident" in the Island. Under Jersey tax law when determining whether an individual is tax resident in the Island it is necessary to look at factors such as: the amount of time that the individual spends in the Island, whether they have a place of abode in the Island, etc. An individual's nationality is irrelevant to this analysis and hence the Taxes Office does not collect information regarding nationality.