

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY S.S.P.A. POWER OF ST. BRELADE  
ANSWER TO BE TABLED ON MONDAY 30th JUNE 2014**

**Question**

Could the Minister clarify whether the Taxes Office has the legal right to directly access and withdraw funds from what it deems to be delinquent individual and business accounts locally and, if so, could he detail the number of individual accounts accessed and the amount of funds withdrawn in this way over the past 6 years (2008-2013) in Jersey?

**Answer**

The Taxes Office has no legal right to directly access or withdraw any funds from a bank account held in the name of an individual, company or any other entity.

The Taxes Office may seek to recover payment of an income tax or GST debt by applying for a judgment in either the Petty Debts Court or the Royal Court. Once granted, the judgement is passed to the Viscount's Department who will take action to recover the debt due to the Treasurer of the States. This may be through the distraint of goods belonging to the debtor or securing funds from the debtor's bank account

The Taxes Office has not maintained a detailed record of the number of occasions on which the Viscount Department has enforced a judgement against a debtor's bank account. However, this action has been taken on several occasions over the past 10 years.