

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY THE DEPUTY OF ST. PETER  
ANSWER TO BE TABLED ON TUESDAY 10th SEPTEMBER 2019**

**Question**

Further to her responses to Written Questions 39/2019 and 105/2019, will the Minister advise, in respect of the 2017 tax year –

- (a) how many Jersey residents (excluding High Value Residents), if any, paid more than the minimum tax payment of £125,000 per annum that applied to High Value Residents;
- (b) what the average annual tax payment was for any such residents and how much income was generated from the group in total;
- (c) how many High Value Residents resided in Jersey; and
- (e) what the average tax paid by such High Value Residents was; and
- (f) what the total increase in Income Tax paid would have been if High Value Residents had paid 20% Income Tax on all their earnings?

**Answer**

It is assumed, as it was in the answer to WQ.39/2019, that the reference to ‘High Value Residents’ (‘HVRs’) relates to those individuals who come to Jersey by obtaining “entitled status” under Regulation 2(1)(e) of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013 and those who have access to preferential tax rates.

- (a) There were 112 taxpayers (*excluding* HVRs) who had a tax liability of more than £125,000 for the 2017 tax year. In this context a “taxpayer” can be an individual, a married couple or a civil partnership.
- (b) The total income tax generated from those 112 taxpayers identified in (a) was about £21m, resulting in an average tax payable by that group of approximately £188,000. It is not possible to estimate Government income through other taxes (e.g. GST) or duties.
- (c) There were 122 HVR taxpayers in the 2017 tax year.
- (d) ((e) above) - The total income tax generated from those 122 HVR taxpayers was about £13.4m, resulting in an average tax payable by that group of approximately £110,000.
- (e) ((f) above) - This is estimated to be £5m for the 2017 tax year.