

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY M.R. HIGGINS OF ST. HELIER  
ANSWER TO BE TABLED ON TUESDAY 30th APRIL 2019**

**Question**

Further to Written Question 173/2019, will the Minister advise members of the amount of tax raised each year from 1998 to 2018 from the rental activity of corporate landlords, breaking the figures down further into the tax raised from –

- (a) resident and non-resident companies; and
- (b) commercial and residential properties?

**Answer**

The amount of tax assessed on corporate taxpayers in respect of the letting of Jersey property (all forms) for the years of assessment 2009 to 2017 (inclusive) is set out in the table below.

Some of the tax assessed may be the subject of appeals and accordingly the final tax assessed may alter as the appeals are ultimately settled.

Data for the year of assessment 2018 is not available and will not be available until 2020.

Furthermore it is not possible to provide data on the amount of tax assessed on corporate landlords in respect of the letting of Jersey property for the years of assessment 1998 to 2008 (inclusive). This is due to the fact that the information for the year of assessment 2008 (and earlier years of assessment) is not stored in the computer system of Revenue Jersey in a manner which will allow this particular income streams (e.g. rental income) to be identified separately.

Year of assessment	Amount of tax assessed on corporate taxpayers in respect of the letting of Jersey property (all forms)
2009	£16,613,153
2010	£17,934,999
2011	£17,778,573
2012	£17,418,251
2013	£17,451,784
2014	£18,076,190
2015	£19,749,540
2016	£20,375,895
2017	£22,877,756

- (a) As outlined in the answer to WQ 173/2019 for the purposes of assessing the income from the letting of Jersey property the tax residence position of the corporate is irrelevant. Correspondingly Revenue Jersey's computer system does not record whether the company is resident or non-resident. Accordingly it is not possible to provide the breakdown requested in (a).
- (b) Revenue Jersey's computer system does not record whether the Jersey property which is being let is commercial, residential or a combination of both commercial and residential as this information is irrelevant for the purposes of assessing the rental income. Accordingly it is not possible to provide the breakdown requested in (b).