

**WRITTEN QUESTION TO THE CHIEF MINISTER
BY THE CONNÉTABLE OF ST. BRELADE
QUESTION SUBMITTED ON MONDAY 26th APRIL 2021
ANSWER TO BE TABLED ON TUESDAY 4th MAY 2021**

Question

“Will the Chief Minister advise whether the impact of Covid-19 Regulations, including the travel restrictions that have been imposed during the pandemic, has had any impact on the Government’s definition of residency in Jersey used for the following purposes –

- (a) taxation;
- (b) employment;
- (c) driving licences; and
- (d) vehicle ownership;

and will he confirm how residency in Jersey in each of these contexts is currently defined?”

Answer

- a) The Comptroller of Revenue and Competent Authority recognised that the COVID-19 pandemic would impact on a person’s ability to move freely to and from the Island or require them to remain here unexpectedly. The current tax residency rules allow for a day spent in Jersey to be disregarded where due to *exceptional circumstances* beyond a person’s control, they are prevented from leaving Jersey. Whether days spent in the Island can be disregarded due to *exceptional circumstances* will always depend on the facts and circumstances of each individual case.

Revenue Jersey published [guidance](#) clarifying the circumstances in relation to COVID-19 that would be considered *exceptional* for the purpose of tax residency tests.

The current basis for determining residency for tax purposes is governed by practice and custom with limited legislation. An individual is deemed to be resident and ordinarily resident if they spend 183 days of the tax year in Jersey. The majority of islanders are resident and ordinarily resident. Guidance on tax residence can be found on the GoJ website: [Residency for Jersey income tax](#).

A review of the personal residence rules is currently underway, as announced in the 2021-2024 Government Plan.

- b) The impact of Covid-19 Regulations, including the travel restrictions that have been imposed during the pandemic, has not had any impact on the Government’s definition of residency in Jersey. Residency in Jersey in this context remains as defined within the published Control of Housing and Work (Jersey) Law 2012 - Residential and Employment Status Policy Guidance - May 2019, specifically Paragraphs 21 – 32.

In accordance with Article 2(3) of the Control of Housing and Work (Jersey) Law 2012, this guidance has been laid before the States Assembly. A link to which can be found [here](#).

- c & d) There have been no changes or amendments to legislation in relation to Driving Licences or Vehicle ownership as a consequence of Covid-19 Regulations.

Residency in Jersey in relation to driving licences and vehicle ownership is defined as follows.

- **Driving Licences**

(Article 1 – Road Traffic (Jersey) Law 1956)

“Permanent resident of Jersey” means a person who –

- (a) Has resided in Jersey for more than 12 months; or
- (b) Intends to reside in Jersey for more than 12 months and who is not, under the Immigration Act of 1971 of the United Kingdom, prohibited from remaining in Jersey for more than 12 months.

There is no specific definition set out in the Motor Vehicle Registration (Jersey) Law 1993.

The same definition as above is used for permanent residency.