

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY L.V. FELTHAM OF ST. HELIER CENTRAL
QUESTION SUBMITTED ON MONDAY 9th OCTOBER 2023
ANSWER TO BE TABLED ON MONDAY 16th OCTOBER 2023**

Question

“Will the Minister provide a list of all current tax allowances and reliefs available to individuals and businesses, including the following details –

- (a) a description of each allowance/relief;
- (b) the purpose of the allowance/relief;
- (c) the number of individuals/ businesses claiming the allowance/relief;
- (d) the total cost of each allowance/ relief per year over the past ten years;
- (e) how the outcomes related to the allowance/relief are measured;
- (f) whether the allowance/ relief has been assessed as meeting its intended purpose, if so, when, how, and by whom; and

will he further confirm if the Treasury Department or any other Department maintain any records or data to measure the benefits of the allowance/ relief against its purpose?”

Answer

Data relating to some of the main personal tax allowances and reliefs is available in the [Tax statistical digests](#), which are published and available on the Government website.

The Government does not routinely undertake policy evaluations of long-standing tax allowances and reliefs. Such policy evaluation would only be undertaken at the time of any fundamental review of any area of tax policy.

The range of allowances and reliefs across Jersey’s tax statutes is wide and information will not necessarily be available about all of them because of the different ways in which they might operate. We will continue to undertake appropriate levels of policy evaluation of the effectiveness of allowances and reliefs when they are subjected to fundamental review.

I am not minded to embark on an extensive and inevitably labour-intensive exercise to catalogue and evaluate all of the existing (personal and business) allowances and reliefs which would inevitably divert resources from delivering existing key tax policy projects.