

**WRITTEN QUESTION TO THE CHIEF MINISTER  
BY DEPUTY L.V. FELTHAM OF ST. HELIER CENTRAL  
QUESTION SUBMITTED ON MONDAY 12th JUNE 2023  
ANSWER TO BE TABLED ON MONDAY 19th JUNE 2023**

**Question**

“Will the Minister provide the following information for individuals that are resident in the Island under Regulation 2(1)(e), former Regulation 1(1)(K), or any other current or previous iteration of the High Value Residency (HVR) scheme –

- (a) how many residents have HVR status, and how many family members of these residents also have Entitled status;
- (b) how many individuals have approved HVR status but have yet to take up residence in the Island;
- (c) a summary of each type of HVR arrangement, and how many people are on each type of arrangement;
- (d) a breakdown of any legal agreements in place with HVR individuals;
- (e) a summary table of the size and type of residential property and land currently occupied by HVRs;
- (f) how many properties are owned by HVRs under the terms of the current policy for renting out to other people;
- (g) confirmation of which department is responsible for ensuring HVR residents meet their obligations under the above policy;
- (h) how adherence to the Control of Housing and Work (Jersey) Law 2012 is monitored; and
- (i) whether any resident with HVR status has failed to meet their obligations under the policy, and if so, what action has been taken?”

**Answer**

- a) There were 175 taxpayers in year of assessment 2020 who fell under the versions of the 2(1)(e) initiative since legislative arrangements were introduced in 2005. We do not collect information on how many family members they have in Jersey who have gained Entitled status.
- b) Approvals for 2(1)(e) status expire after 12 months. At present, there are 8 approved applications where the applicant has not yet chosen to take up residence.
- c) The Revenue Jersey Statistical Digest (see link below, page 8) contains information on taxpayers by each version of the scheme introduced since 2005, and amounts paid by tax rate.  
  
[ID Revenue Jersey Statistical Digest 2018 to 2020.pdf \(gov.je\)](#)
- d) Legal arrangements are governed by Article 135A of the Income Tax (Jersey) Law 1961. The digest shows how many taxpayers fall under each version of the scheme under the Article. There are no legal agreements between government and individuals arriving since 2005, when the legislative base for the initiative was established in our tax law.
- e) 264 properties were purchased between 2004 – 2023 year to date. Information is not held on the size or type of these properties.
- f) 2(1)(e) residents are only permitted to acquire a single property for their own occupation, and no other residential property acquisitions are permitted under the Control of Housing and Work, whether for rental or otherwise.

Jersey's property market, however, includes a range of properties, notably share transfer properties but also other properties in corporate structures, where not permission is necessary. We do not hold information on property ownership other than where permission is required.

g), h)

Following approval, Revenue Jersey monitor tax returns and liabilities, and enforce minimum tax liabilities where they are established in Law.

As well as the requirement to pay a minimum tax contribution, 2(1)(e) applicants are also limited to purchasing one property as their principal place of residence and the Customer and Local Services Department ensure compliance with this condition.

(i) There have been no 2(1)(e) resident who have not met the requirements specified in g and h above.

I have asked officials to examine what additional information may be provided in advance of the debates scheduled on the tax rates and thresholds applicable to 2(1)(e) residents to support an informed debate.