

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY S.Y. MÉZEC OF ST. HELIER SOUTH  
QUESTION SUBMITTED ON MONDAY 5th JUNE 2023  
ANSWER TO BE TABLED ON MONDAY 12th JUNE 2023**

**Question**

“For each of the years 2015 to 2021, will the Minister advise –

- (a) how many taxpayers were found to have under-declared their income to the Tax Department;
- (b) how much income in total was undeclared;
- (c) how much tax was liable on that total undeclared income;
- (d) how much of that tax liability was eventually paid; and
- (e) how many prosecutions were sought for undeclared income on which tax was liable?”

**Answer**

Revenue Jersey does not hold this information in the exact form requested.

From 2016 onwards, Revenue Jersey has been revitalising its approach to tax compliance as part of its Revenue Transformation Programme. Accurate figures are not held for the period before 2016 but it is estimated that around £1 million annually was being recovered from compliance work.

Revenue Jersey continues to develop its enforcement approach in line with its published Compliance Strategy and published annual compliance programmes.

The table below sets out Additional Revenue Assessed from compliance work looking at historic years of assessment (ie not the previous year’s tax returns which are being processed into tax assessments in any current year.)

<b>Year of Account (not Assessment)</b>	<b>Additional Revenue Assessed</b>
2015 and earlier	Circa £1 million
2016	<£3 million
2017	£5.5 million
2018	£6.8 million (plus £1.65 million from the Tax Disclosure Opportunity)
2019	£8.8 million
2020	£10 million (compliance programme curtailed due to Covid)
2021	£20.5 million

Additionally, for the 2020 year of assessment, Revenue Jersey estimates the value of corrections made as part of the assessing process to be in the region of £16 million.

It is estimated that the Government collects over 98% of taxes assessed. These are collected either directly by the actions of Revenue Jersey (for example through the Income Tax Instalment Scheme) or by the Treasury’s debt-management team.

It is the policy of the Comptroller of Revenue – in common with the approach of most tax administrations – to deal with under-declaration of tax civilly rather than criminally as the most cost-effective and efficient approach.

A suite of civil penalties to support this policy was created by the States Assembly in P.51/2021 - Taxation (Income Tax, Goods & Services Tax and Revenue Administration) (Amendment) (Jersey) Law 2021. The same law modernised Jersey's criminal provisions for tax offences which had been found to be defective.

Revenue Jersey currently has cases under consideration for criminal prosecution for the first time in some years, details of which are confidential.