

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY G.P. SOUTHERN OF ST. HELIER CENTRAL
QUESTION SUBMITTED ON MONDAY 18TH JULY 2022
ANSWER TO BE TABLED ON MONDAY 25TH JULY 2022**

Question

“Will the Minister provide a breakdown of the £85.5 million received in income tax in 2021 from companies by business type (sole trader, small business etc.) and by sector?”

Answer

Sole traders and other unincorporated businesses pay personal income tax rather than corporate income tax and therefore are not included in the corporate-income-tax receipts cited (£85.5 million).

The figures provided are for the year ending 31/12/2021 and include estimated accruals and adjustments to earlier years of assessment.

Sectors recorded with nil net tax (£0.m) in the table below have total tax liabilities of +/- £50,000.

Sector	Amount £'m
A - Agriculture, Forestry and Fishing	0.0
B - Mining and Quarrying	0.4
C - Manufacturing	0.0
D - Electricity, Gas, Steam and Air Conditioning Supply	2.9
E - Water Supply, Sewerage, Waste Management and Remediation Activities	0.5
F - Construction	2.2
G - Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	7.0
H - Transportation and Storage	1.0
I - Accommodation and Food Service Activities	0.6
J - Information and Communication	3.3
K - Financial and Insurance Activities	40.5
L - Real Estate Activities	15.2
M - Professional, Scientific and Technical Activities	10.8
N - Administrative and Support Service Activities	0.1
P - Education	0.0
Q - Human Health and Social Work Activities	(0.1)
R - Arts, Entertainment and Recreation	0.0
S - Other Service Activities	0.3
T - Activities of Extraterritorial Organisations and Bodies	0.1
U - Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use	0.2
Sector unrecorded	0.3
Grand Total	85.5

