

# STATES OF JERSEY



Jersey

## **DRAFT REVENUE ADMINISTRATION (JERSEY) LAW 2019 (APPOINTED DAY) ACT 201-**

---

**Lodged au Greffe on 4th November 2019  
by the Minister for Treasury and Resources**

---

**STATES GREFFE**



---

## REPORT

---

### Introduction

The States Assembly unanimously adopted the Revenue Administration (Jersey) Law 2019 ([L.13/2019](#), the “RAL”) on 21st May 2019. The RAL was sanctioned by Order of Her Majesty in Council on 8th October 2019, and registered in the Royal Court on 18th October 2019.

The RAL brings together many of the administrative provisions currently distributed among various tax laws. The new Law helps enable the creation of Revenue Jersey; establishes the office of Comptroller of Revenue (in place of the existing office of Comptroller of Taxes); and introduces important modernisations to the administration of Jersey’s tax system, much of which has not been updated since 1961, including –

- Enabling the Comptroller to entrust functions to third parties where it is judged appropriate, enabling the implementation of the ‘One Gov’ model.
- Modernising some of the arrangements for supporting the Commissioners of Appeal, who can review the Comptroller’s decisions.
- Retaining but modernising the various Oaths of Office, guaranteeing taxpayer confidentiality and impartiality in the tax system.
- Creating legal gateways to allow greater sharing of taxpayer information where it is necessary and proportionate to do so – both to improve customer service and to tackle fraud.
- Introducing new civil penalties to deal with under-declaration of tax, geared according to the behaviour exhibited.<sup>1</sup>
- Giving tax officers flexibility to set off a credit balance in one revenue stream against a debit in another.
- Preparing the way for online filing and tax assessment (in 2020) by changing record-keeping requirements.

The RAL will enable Jersey to optimise the value it can get from its new Revenue Management System.

### Detail of the Act

This draft Act brings into force all but three Articles of the RAL. Only the Articles relating to the charging and payment of interest are not included (Articles 17–19). A further Act will be required to bring these into force at a later date.

### Financial and manpower implications

There are no financial or manpower implications for the States arising from the adoption of this Draft Act. The following statement of financial and manpower implications was included in the *Projet* of the Draft Revenue Administration (Jersey) Law 201- ([P.122/2018](#)), which was lodged *au Greffe* on 23rd October 2018 –

*There are no significant financial or manpower implications for the States arising from the adoption of the draft Law. However, these changes are part of a wider transformation programme that affects fundamentally the way the Taxes Office operates. The resource implications of the wider transformation project are being met from capital allocation and restructuring provisions.*

---

<sup>1</sup> Criminal prosecution powers will be retained to address the most egregious cases of tax evasion.



## **EXPLANATORY NOTE**

---

The Draft Revenue Administration (Jersey) Law 2019 (Appointed Day) Act 201- makes provision for the Revenue Administration (Jersey) Law 2019, other than Articles 17-19, to come into force on 1st January 2020.





Jersey

## **DRAFT REVENUE ADMINISTRATION (JERSEY) LAW 2019 (APPOINTED DAY) ACT 201-**

*Made* [date to be inserted]

*Coming into force* [date to be inserted]

**THE STATES** make this Act under Article 31 of the Revenue Administration (Jersey) Law 2019<sup>1</sup> –

---

### **1 Commencement in part of the Revenue Administration (Jersey) Law 2019**

The Revenue Administration (Jersey) Law 2019<sup>2</sup> comes into force on 1st January 2020, other than –

- (a) Article 17 (interest for late payment of tax);
- (b) Article 18 (further penalty interest for late payment of tax);
- (c) Article 19 (interest arising from over-payments).

### **2 Citation**

This Act may be cited as the Revenue Administration (Jersey) Law 2019 (Appointed Day) Act 201-.

**ENDNOTES**

**Table of Endnote References**

---

<i>1</i>	<i>L.13/2019</i>
<i>2</i>	<i>L.13/2019</i>