

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY J.A.N. LE FONDRÉ OF ST. LAWRENCE
ANSWER TO BE TABLED ON TUESDAY 18TH JULY 2017**

Question

Could the Minister provide the total income tax received from people who arrived in the Island in 2014, 2015 and 2016; the total income tax received in 2015 and 2016 from people who arrived in the Island in 2014; and the total income tax received in 2016 from people who arrived in the Island in 2015?

Answer

As explained in the answer to Question 374 tabled on 4 July 2017 the Taxes Office system does not distinguish between different types of newly-registered taxpayers. It is not possible therefore separately to distinguish “people who arrived in the Island” from (for example) resident taxpayers entering work for the first time.

The table provided in the answer to Question 374 gave the best information available from the Taxes Office system – namely details in respect of all newly-registered taxpayers.

The answer given to Question 374 was based on finalised assessments for the relevant year of assessment. Information based on finalised assessments is not available for 2016 as this is the year of assessment being worked by the Taxes Office during 2017. Information based on finalised assessments will not therefore be available until 2018.

The table below is an extract of the table produced for Question 374, with the additional information (in respect of all newly-registered taxpayers) included where available for the additional years requested.

Year of registration	Newly registered taxpayers	TAX 2014	TAX 2015
2014	3,750	£7m	£11m
2015	4,400		£8m

Further notes on the table (as included in Question 374):

1. Count rounded to nearest 50
2. The count is of taxpayers and not individuals. One “taxpayer” could therefore be two individuals if married or in a civil partnership
3. A taxpayer is included in the count irrespective of whether they have a positive tax liability or are exempt to tax in the year of assessment.