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# STATES OF JERSEY



## **STATES OF JERSEY LAW 2005: DELEGATION OF FUNCTIONS – MINISTER FOR SOCIAL SECURITY – DELEGATION OF POWERS TO APPOINT OFFICERS TO THE COMPTROLLER, ASSISTANT COMPTROLLER OF REVENUE (TECHNICAL) AND THE MANAGER – OPERATIONS IN REVENUE JERSEY**

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**Presented to the States on 10th January 2024  
by the Minister for Social Security**

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**STATES GREFFE**

## REPORT

On 18 December 2023, the Minister for Social Security made a Ministerial Decision delegating certain of her functions under Articles 28, 30 and 30A of the [States of Jersey Law 2005](#) (see Decision reference MD-SOSEC-2023-788, available at [www.gov.je](http://www.gov.je)).

The collection of Social Security Contributions has been moved into the remit of the Comptroller of Revenue, together with enforcement relating to the minimum wage.

The change to a Combined Employer Return means that staff will increasingly be working on both taxes and Social Security simultaneously, and will be seeking information which could impact on minimum wage concerns. The upcoming move to integrate contributions into the Revenue Management System will allow compliance around Social Security and the minimum wage to be integrated further into Revenue Jersey's wider tax compliance workstreams.

To conduct compliance work effectively the appropriate powers are needed by those officers actively involved, covering all the legislative areas they may be expected to address.

These powers can only be given to officers who have been authorised, and for Social Security Contributions and the minimum wage it is the Minister for Social Security who can authorise under;

Article 35 Social Security (Jersey) Law 1974

*(1) Any officer in an administration of the States for which the Minister is assigned responsibility who is generally or specially authorized in writing by the Minister in that behalf (in this Article referred to as an "inspector") shall, for the purposes of the execution of this Law, be entitled, subject to the production by the officer if so required of evidence of the officer's authority, to do all or any of the following things*

and Article 96 Employment (Jersey) Law 2003

*(1) The Minister –*

- (a) may appoint officers to act for the purposes of this Law all of whom shall be States' employees within the meaning of Article 2 of the [Employment of States of Jersey Employees \(Jersey\) Law 2005](#); and*
- (b) may, instead of or in addition to appointing any officer under subparagraph (a), arrange with any other Minister or with any body performing functions on behalf of the States, that officers in an administration of the States for which that Minister is assigned responsibility, or officers of that body, shall act for those purposes*

On a practical level Revenue Jersey need the flexibility to ensure the right officers have been authorised, including potentially on a one-off basis, or at short notice to cover sick leave etc.

It has always been impractical for the Minister to authorise every person, and so these powers have been delegated by the Minister to senior officers.

The Minister therefore decided to delegate her powers to authorise officers under the two Articles above to three officers in Revenue Jersey, the Comptroller, the Assistant Comptroller (Technical) and the Manager – Operations.

It is appropriate that as the head of Revenue Jersey the Comptroller is delegated to authorise officers to conduct the work he requires of them.

The Comptroller has his own powers to authorise officers under legislation such as the Income Tax (Jersey) Law 1961, which he delegates to the Assistant Comptroller and if needed any relevant senior officer(s). However, our understanding is that the Comptroller cannot himself delegate a power, delegated to him, and so the Minister is requested to also delegate the power to authorise officers to the Assistant Comptroller, and to the senior manager whose remit includes the majority of staff engaged in this work, the Employer Customer Team, this officer is currently titled ‘Manager-Operations’. On an operational level the majority of those authorised will be by the Manager-Operations.

The terms of the delegations, and the legislation under which those delegations were made, were recorded in a Report attached to the Ministerial Decision, as shown below –

<b>Legislation:</b>	Article 35 Social Security (Jersey) Law 1974 Article 96 Employment (Jersey) Law 2003
<b>Delegate:</b>	Comptroller of Revenue Assistant Comptroller of Revenue (Technical) Manager-Operations
<b>Functions delegated:</b>	The appointment / authorisation of officers under the legislative provisions.
<b>Scope of delegation:</b>	The delegation is such that delegates can only appointed / authorised persons who are officers of Revenue Jersey, as defined in Article 3 of the Revenue Administration (Jersey) Law 2019.