

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY K.G. PAMPLIN OF ST. SAVIOUR
ANSWER TO BE TABLED ON TUESDAY 12th NOVEMBER 2019**

Question

Further to the public advice issued by Revenue Jersey regarding the delays to 2018 tax return notices, will the Minister advise –

- (a) how many Islanders are yet to receive their I.T.I.S. tax return forms;
- (b) how many Islanders are affected by having to pay at a higher rate for the remainder of 2019 in order to secure their full payment of I.T.I.S by the end of December; and
- (c) what the impact will be on the Department, if any, particularly on whether the introduction of online filing of returns will be delayed?

Answer

It is assumed from the Deputy's question that when he refers to ITIS tax return forms he is referring to the effective rate notices sent to Islanders that are in employment.

When the 2018 return is assessed by Revenue Jersey, a replacement effective rate notice is sent to the taxpayer (and spouse/civil partner where appropriate). The effective rate may be the same as the existing rate, or higher or lower depending on the circumstances.

- (a) As at 4 November 2019 approximately 15,900 2018 tax returns submitted (affecting 20,600 employees) are awaiting a replacement effective rate notice.
- (b) It is not possible to provide this information as it will not be known - until the taxpayer's return is reviewed by Revenue Jersey - whether or not their effective rate will change.

Revenue Jersey's online information explains that the majority of customers have similar circumstances year on year and that their effective rate is unlikely to differ.

It also advises that where taxpayers have submitted their 2018 return, have not yet received an assessment and are genuinely worried that - through a material change of circumstances (for example significant variation in income, marriage/civil partnership, change in number of children) - they will not be able to pay their tax without an unmanageable impact on their finances they should contact the department.

- (c) Revenue Jersey is working hard to minimise the impact of tax assessing delays on the public. Revenue officers are working overtime with a view to completing 2018 tax assessments early in 2020.

Specific technical resources have been allocated to the introduction of online filing so it is not anticipated that the delays in return processing will have a direct effect on the introduction of this service.

