

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY R.S. KOVACS OF ST. SAVIOUR
QUESTION SUBMITTED ON MONDAY 4th NOVEMBER 2024
ANSWER TO BE TABLED ON MONDAY 11th NOVEMBER 2024**

Question

“Will the Minister state the number of employees who have claimed relocation expenses in each of the last five years in accordance with Paragraph 14 of Schedule 2 of the [Income Tax \(Jersey\) Law 1961](#), as well as the total amount claimed?”

Answer

Revenue Jersey does not collect this information. Paragraph 14 of Schedule 2 of the Income Tax (Jersey) Law 1961 sets out the exemption from income tax in respect of relocation expenses which have been paid as a benefit in kind to an employee. If benefits are exempt, Revenue Jersey does not require this information to be provided by either the employer or employee. This is in line with the general restrictions in tax legislation, ensuring that information is only required to be provided where there is a potential tax assessment.