

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY M. TADIER OF ST. BRELADE
ANSWER TO BE TABLED ON TUESDAY 1ST NOVEMBER 2016**

Question

Will the Minister explain why, under Article 115(d) of the Income Tax (Jersey) Law 1961, official emoluments of the Lieutenant-Governor are exempt from income tax?

Answer

The Lieutenant-Governor is appointed by Her Majesty the Queen to be her personal representative and impartial adviser within the Island. Under the principle of international law known as sovereign immunity, Her Majesty the Queen is exempted from income tax under Article 115(b) and that exemption is extended to her personal representative under Article 115(d). This exemption has been included in the Income Tax (Jersey) Law 1961 since its original enactment and is consistent with the approach adopted internationally (for example similar exemptions exist in both Guernsey and the Isle of Man). The Lieutenant-Governor does pay Jersey Income Tax on income other than that arising from his employment.