

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY S. Y. MÉZEC OF ST. HELIER  
ANSWER TO BE TABLED ON TUESDAY 10th MAY 2016**

**Question**

How much tax income does the Minister estimate is not collected from landlords residing outside of Jersey but who derive a taxable income from their properties in Jersey?

**Answer**

Income from Jersey property is taxed at 20% regardless of the residency of the landlord – corporate or personal. The Comptroller of Taxes currently has no estimate of tax loss (either from undeclared rents or unpaid tax) in respect of non-resident landlords' income from Jersey rental properties.

The Taxes Office is currently exploring the feasibility of calculating Jersey's "tax gap" – the difference between what should theoretically be declared and what is actually collected.

Based on experience in other jurisdictions, this could take some years to achieve and to be statistically valid. It would be most useful as a longer-term indicator of trends in tax compliance.

It is unlikely that tax-gap analysis could of itself isolate any tax loss from non-compliant non-resident landlords but improved data and risk-analysis currently being developed in the Taxes Office may in due course help us to ascertain whether there is any disproportionate non-compliance by non-resident landlords.