

STATES OF JERSEY



Jersey

DRAFT FINANCE (2020 BUDGET) (JERSEY) LAW 2020 (APPOINTED DAY) ACT 202-

**Lodged au Greffe on 30th July 2021
by the Chief Minister
Earliest date for debate: 14th September 2021**

STATES GREFFE

REPORT

Background

The States Assembly adopted the [Finance \(2020 Budget\) \(Jersey\) Law 2020 \(P.109/2019\)](#) on 2nd December 2019.

Articles 7 and 8 of the Finance (2020 Budget) (Jersey) Law 2020 placed on a statutory footing the practice whereby employers are required to submit monthly information to Revenue Jersey through a Combined Employer Return (CER).

Under the current system employers submit their tax, social security, and manpower information on different returns. From January 2022, it is intended that employers will submit a CER every month, which will include tax, social security contributions and manpower all on the same return.

For many employers the new return will eliminate significant duplication of information requests across the currently separate returns, bringing opportunities to cut down on administration.

Article 32 of the Finance (2020 Budget) (Jersey) Law 2020 makes the required parallel amendments to Article 32 of the [Control of Housing and Work \(Jersey\) Law 2012](#) regarding manpower returns.

In order to enact Article 32 of the Finance (2020 Budget) (Jersey) Law 2020 the States are required by Article 36 of that Law to bring it into force by an Appointed Day Act.

Provisions in the draft Law

This Act, if adopted, will bring Article 32 of the Finance (2020 Budget) (Jersey) Law 2020, and the subsequent changes to Article 32 of the Control of Housing and Work (Jersey) Law 2012 into force on 1st January 2022.

Financial and manpower implications

There are no financial or manpower implications for the States arising from the adoption of this draft Appointed Day Act.

EXPLANATORY NOTE

This Act, if approved, would bring into force Article 32 of the Finance (2020 Budget) (Jersey) Law 2020, with effect from 1st January 2022. (That Article in turn amends Article 32 of the Control of Housing and Work (Jersey) Law 2012, to impose a requirement on businesses to submit monthly returns regarding their employees.)



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Made [date to be inserted]
Coming into force [date to be inserted]

THE STATES make this Act under Article 36(3) of the [Finance \(2020 Budget\) \(Jersey\) Law 2020](#) –

1 Commencement of Article 32 ([Control of Housing and Work \(Jersey\) Law 2012](#) amended) of the Finance (2020 Budget) (Jersey) Law 2020

Article 32 of the [Finance \(2020 Budget\) \(Jersey\) Law 2020](#) comes into force on 1st January 2022.

2 Citation and commencement

This Act may be cited as the Finance (2020 Budget) (Jersey) Law 2020 (Appointed Day) Act 202-.