

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY M. TADIER OF ST. BRELADE
ANSWER TO BE TABLED ON TUESDAY 25th SEPTEMBER 2018**

Question

Further to the response to Oral Question 102/2018, will the Minister confirm the number of Jersey taxpayers living overseas deemed to have been adversely affected by the removal of marginal relief for non-resident pensioners; and will she advise what steps she is currently taking, if any, to address the concerns raised by this group of people?

Answer

Based on the non-resident tax returns submitted for the 2015 year of assessment (the last year of assessment for which non-residents relief was available), the Taxes Office continues to estimate that a very small number of those non-residents live in jurisdictions where they are legally unable to gain relief against local taxes for taxes paid in Jersey in respect of Jersey-source income (such as pension income arising in Jersey – excluding social security pension which is statutorily exempt in the hands of non-resident individuals). This group has previously been estimated to be approximately 20-30 non-resident taxpayers.

Prior to the 2015 year of assessment the Taxes Office periodically reviewed non-resident taxpayers and determined that a number were no longer required to submit non-resident tax returns on an annual basis to claim non-resident relief; it is not possible to specify the number of individuals in these circumstances however it is considered to be a small group.

As previously indicated I will be seeking to bring forward proposals in my first Budget, which will be lodged on 8 October 2018, to provide targeted reliefs to address some of the concerns raised by non-resident individuals.