

19-21 Broad Street | St Helier
Jersey | JE2 3RR

Deputy Mary Le Hegarat
Vice Chair
Work Permit Holder welfare Review panel

27th July 2023

Dear Deputy le Hegarat,

Work Permit Holder Welfare Panel

Thank you for your letter of 21 July 2023. You posed four questions which I answer below in turn.

The Panel notes the Seasonal and Temporary Workers guide provides information about income tax and social security. At what stage of the recruitment process should this guide be provided to work permit holders?

The Guide was produced this year for the first time, and we will keep developing it. When we met with the Panel on the 7th of July, we all agreed that this information ought to be in the hands of prospective workers in time to inform their decisions about working in Jersey. The information is available on our website and employers and employment agencies are able to reference that or access hard copies. The tax data obviously relates to a particular year of tax assessment which means that the booklet can only be updated after the annual States Assembly debate of my Budget (as part of the Government Plan) in December.

Please can you provide an overview of the process of stakeholder engagement used to develop the Seasonal and Temporary Workers Guide?

We developed the guide in consultation with colleagues from the Economy department and with representatives of the Agricultural and Hospitality industries. Work began in October 2022, with input on key aims and the information which users would want to know coming from industry representatives and our own revenue officers. Drafts of content and later, design proofs of the leaflet, were shared and feedback provided. We are open to extending consultation on future drafts to obviously-interested stakeholder groups.

We also discussed distribution of the leaflet with stakeholders, and it was felt that online accessibility was crucial so that potential workers in any country who were considering

coming to Jersey, could access the information at the time they evaluated the benefits of taking up a seasonal role. The guide was also distributed in hard copy to Citizens Advice and Customer and Local Services.

Please can you explain any specific challenges associated with the management of the Income Tax Instalment Scheme (ITIS) in relation to work permit holders?

My letter of 19th April 2023 provided some general information about how ITIS and Jersey Tax Law more generally applies to seasonal and temporary workers. As with all employees, ITIS works best where employees report changes of circumstances timeously (particularly estimates of earnings) and provide Effective Rate Notices to their employers promptly. It is important that workers notify Revenue Jersey of their permanent overseas address so that tax returns can be completed when necessary and where workers have returned overseas.

The Panel understands that Revenue Jersey has previously run a simplified scheme for agricultural sector employees. Please can you outline the challenges of running a simplified tax scheme for work permit holders?

A simplified scheme was devised with collaboration from JFU some years ago. It was not particularly successful but one large employer continues to use it and it remains available. The scheme is dependent upon employers being willing to act as “tax agent” for their employees. Some larger employers assist their employees with fulfilling their tax obligations which does help keep employees’ tax up to date. As you are aware, officers are currently looking at the scope to develop a simplified approach for lower-income seasonal workers. As I said in my letter of 19 April 2023, if such a scheme proves feasible, it is unlikely we could implement changes before 2025.

Yours sincerely



Deputy Ian Gorst
Minister for Treasury & Resources