REVENUE ADMINISTRATION (JERSEY) LAW 2019

Official Consolidated Version

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Jersey

REVENUE ADMINISTRATION (JERSEY) LAW 2019

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Jersey

REVENUE ADMINISTRATION (JERSEY) LAW 2019

A LAW to make provision for the administration of taxes and other charges under various enactments which raise revenue for the States of Jersey and to rename the Comptroller of Taxes as the Comptroller of Revenue.

Commencement [see endnotes]

PART 1

OPENING

1 Interpretation

(1) In this Law –

"administration of the States" means –

(a) a department established on behalf of the States; or

(b) a body, office or unit of administration, established on behalf of the States (including under an enactment);

"Assistant Comptroller" means an Assistant Comptroller of Revenue;

"Comptroller" means the Comptroller of Revenue under Article 2;

"Deputy Comptroller" means the Deputy Comptroller of Revenue under Article 3;

"Enveloped Property Transactions Tax Law" means the Taxation (Enveloped Property Transactions) (Jersey) Law 2022;

"function" includes a power or a duty;

"GST Law" means the Goods and Services Tax (Jersey) Law 2007 including any enactment made under that Law;

"Income Tax Law" means the Income Tax (Jersey) Law 1961 including any enactment made under that Law;

"Land Transactions Tax Law" means the Taxation (Land Transactions) (Jersey) Law 2009 including any enactment made under that Law;

"LTC contribution" has the same meaning as in the Social Security Law;

"MCIT Law" means the Multinational Corporate Income Tax (Jersey) Law 2025;

"Minister" means the Minister for Treasury and Resources;

"Multinational Taxation (IIR) Law" means the Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025;

"officer" is construed in accordance with Article 3;

"public authority" means –

(a) the States Assembly;

(b) the States Greffe;

(c) a Minister;

(d) a committee or other body established by a resolution of the States or by, or in accordance with, standing orders of the States Assembly;

(e) an administration of the States;

(f) a Department referred to in Article 1 of the Departments of the Judiciary and the Legislature (Jersey) Law 1965;

(g) the States of Jersey Police Force;

(h) a parish;

(i) to the extent not included in paragraph (a) to (h) above, any body (whether incorporated or unincorporated) –

(i) which is in receipt of funding at least half of which is from the States in one or more years,

(ii) which carries out statutory functions,

(iii) which is appointed, or whose officers are appointed, by a Minister,

(iv) which appears to the States to exercise functions of a public nature, or

(v) which provides any service under a contract made with any public authority described in paragraphs (a) to (h), the provision of such service being a function of that authority;

"Revenue Laws" means any or all of the following as the context requires –

(a) this Law;

(b) the GST Law;

(c) the Income Tax Law;

(d) the Land Transactions Tax Law;

(e) the Taxation (Implementation) Law;

(f) the Social Security Law;

(g) the Enveloped Property Transactions Tax Law;

(h) the Multinational Taxation (IIR) Law;

(i) the MCIT Law;

"Social Security Law" means the Social Security (Jersey) Law 1974, including any enactment made under that Law;

"States' employee" has the meaning given by Article 2 of the Employment of States of Jersey Employees (Jersey) Law 2005;

"Taxation (Implementation) Law" means the Taxation (Implementation) (Jersey) Law 2004, including any enactment made under that Law.[1]

(2) The States may, by Regulations, amend the definition of "Revenue Laws".

PART 2

ADMINISTRATION

2 Comptroller of Revenue

(1) An officer known as the "Comptroller of Revenue" is responsible for –

(a) the collection and administration of taxes and charges under, and in accordance with, this Law, the Income Tax Law, the GST Law, the Land Transactions Tax Law, the Enveloped Property Transactions Tax Law, the Multinational Taxation (IIR) Law and the MCIT Law;

(b) the collection and administration of social security contributions under, and in accordance with, this Law, the Income Tax Law and the Social Security Law as the agent for the Minister for Social Security; and

(c) if so authorized by the Minister, the functions of a competent authority under an approved agreement or an approved obligation within the meaning of the Taxation (Implementation) Law.[2]

(2) Notwithstanding paragraph (1), the Agent of the Impôts is, to the extent that Articles 6(2), 69 and 70 of the GST Law, including Schedule 7 to that Law, provide for GST on the importation of goods to be charged and payable as if it were customs duty on those goods, responsible for the administration under the Customs and Excise (Jersey) Law 1999 of GST on the importation of goods.

(3) Social security contributions collected by the Comptroller must be remitted to the Minister for Social Security.[3]

(4) The Treasurer of the States and the Minister for Treasury and Resources may, either together or separately, give general directions to the Comptroller concerning the exercise of the Comptroller's functions.[4]

(5) The Comptroller must comply with any general directions given under paragraph (4) except to the extent that compliance would undermine the operational independence of the Comptroller.

(6) Except to the extent provided for in this Article, the Comptroller must not be directed as to how any function of the office of Comptroller is to be carried out.

(7) The States must ensure that the Comptroller is provided with sufficient resources to carry out the Comptroller's functions.

(8) In this Article, "social security contributions" means contributions specified in Article 4(2) of the Social Security Law.[5]

3 Deputy Comptroller, Assistant Comptroller and other persons

(1) Persons may be appointed to assist the Comptroller in the exercise of the Comptroller's functions under any of the Revenue Laws.

(2) In this Article, references to "assisting" the Comptroller may include either or both of the following as determined by the Comptroller –

(a) carrying out the Comptroller's functions on the Comptroller's behalf; and

(b) carrying out tasks of whatever nature which assist in the exercise of the Comptroller's functions, including assisting individuals in complying with their obligations relating to the Comptroller's functions under a Revenue Law.

(3) Persons appointed under paragraph (1) may include a Deputy Comptroller of Revenue and an Assistant Comptroller of Revenue, each of whom must be a States' employee.

(4) Subject to paragraph (3), a person appointed under paragraph (1) may be –

(a) a States' employee; or

(b) any other person authorized by the Comptroller.

(5) A person appointed under paragraph (1) may be authorized by the Comptroller to assist the Comptroller in relation to the Comptroller's functions generally or, in relation to such specific functions as he or she authorizes.

(6) Notwithstanding any enactment to the contrary, an authorization under paragraph (5) need not be in writing.

(7) A person appointed under paragraph (1) is under the direction and control of the Comptroller in relation to such assistance as the person is appointed to provide.

(8) The Comptroller is solely responsible for determining what assistance may be provided by –

(a) persons who are States' employees but who are not employed by the States exclusively for the purpose referred to in paragraph (1); or

(b) persons who are not States' employees.

(9) A person appointed under paragraph (1) is referred to in this Law as an "officer" and references to the "Comptroller" in a Revenue Law include such an officer to the extent that the assistance provided by the officer is relevant to the Comptroller's functions under that Law.

4 Exercise of functions of Comptroller in event of absence or vacancy in office

(1) In the event of the absence from duty of the Comptroller either by reason of illness or for any other cause, or in the event of a vacancy in the office of Comptroller, the functions of the Comptroller under this Law must be exercised by the Deputy Comptroller, and in the event of the absence from duty of both the Comptroller and the Deputy Comptroller, the said functions must be exercised by the Assistant Comptroller.

(2) If there is more than one Assistant Comptroller, the Comptroller's functions may be exercised by one or more of the Assistants as may be determined by the Comptroller or Deputy Comptroller, as the case may be or, where such determination is not possible, as may be agreed between the Assistant Comptrollers.

5 Commission of Appeal and appointment of Commissioners of Appeal, Chair and Deputy Chair[6]

(1) The Minister must appoint up to 14 Commissioners of Appeal who –

(a) must be chosen from residents of Jersey with experience in financial matters; and

(b) must not be engaged in any trade, business or profession whose nature would cause their appointment to be objected to by competitors in similar trades, businesses or professions carried on in Jersey.

(2) From the Commissioners of Appeal, the Minister must appoint a Chair and may appoint 1 or more Deputy Chairs.

(3) The Chair and Deputy Chairs must hold a qualification in law equivalent to a degree or a post-graduate qualification.

(4) An appointment made under paragraph (1) –

(a) must not be for a term exceeding 3 years; and

(b) can be renewed provided that the total aggregate period of appointment for an individual under 1 or more of those paragraphs does not exceed 9 years.

(5) For the purpose of hearing appeals from decisions of the Comptroller under a Revenue Law, where provision for that appeal is made in that Law, a Commission of Appeal must be constituted, consisting of –

(a) the Chair or 1 Deputy Chair; and

(b) any 2 other Commissioners of Appeal.

(6) A Commission of Appeal has the power to obtain expert advice in cases in which it considers it to be necessary for the purpose of making a determination, and the Minister must pay any expenses incurred.

6 Oath of office

(1) The Comptroller, Deputy Comptroller, Assistant Comptroller and each Commissioner of Appeal must, before he or she begins to act in that office, take oath before the Royal Court in the form set out in Schedule 1 appropriate to the office to which he or she has been appointed.

(2) Every person appointed to carry out the audit of the accounts of the Comptroller must, before he or she begins to carry out that function, take oath before the Royal Court in the form set out in Schedule 1 appropriate to that appointment.

(3) A person appointed under Article 3(1) who is not required to take an oath under paragraph (1) or (2) must, if the Comptroller so determines, take oath before the Royal Court in the form set out in Schedule 1 appropriate to that appointment before he or she begins to carry out the functions for which he or she has been appointed.

7 Audit

(1) For the purposes of audit, the Comptroller may place all books, documents and information at the disposal of –

(a) the Comptroller and Auditor General; and

(b) every person ("auditor") appointed to carry out the audit of the accounts of the Comptroller,

that the Comptroller and Auditor General, or auditor may require.

(2) For the purpose of deciding whether to exercise functions under paragraph (1), the Comptroller must take into account any provision relating to confidentiality in any approved agreement or approved obligation within the meaning of the Taxation (Implementation) Law or in Regulations made under that Law relating to an approved agreement or an approved obligation.

PART 3

DISCLOSURE AND USE OF INFORMATION

8 General prohibition and exceptions

(1) Information obtained under or for the purposes of a Revenue Law must not be disclosed or otherwise used by any person other than for the purpose for which it was obtained unless any of the following allows it –

(a) a provision in this Article;

(b) an Order made under Article 8A;

(c) another enactment which expressly permits the disclosure or use of the information.[7]

(2) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure or other use –

(a) which –

(i) is made for a purpose of any of the Revenue Laws, and

(ii) does not contravene any restriction imposed by the Comptroller;

(b) which is made for the purpose of any civil proceedings (whether or not in Jersey), including any investigation as to whether to institute any civil proceedings, relating to a matter in respect of which the Comptroller has functions under a Revenue Law;

(c) which is made for the purpose of investigating whether or not an offence has been committed (whether or not in Jersey and whether or not under a Revenue Law), or for the institution of, or otherwise for the purpose of, any criminal proceedings (whether or not in Jersey and whether or not under a Revenue Law);

(d) which is made in pursuance of an order of a court;

(e) which is made with the consent of each person to whom the information relates;

(f) which is made for a purpose connected with the grant and loss of Entitled status under Regulation 2(1)(e) of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013;

(g) which is made for a purpose connected with determining the basis of taxation of a person under Article 135A of the Income Tax Law; or

(h)

(i) which is permitted or required by an approved agreement or approved obligation within the meaning of the Taxation (Implementation) Law or by Regulations made under that Law relating to an approved agreement or an approved obligation.[8]

(3) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, an administration of the States for which the Minister for Social Security is responsible if it is for any of the following purposes –

(a) ascertaining a person's liability to pay –

(i) tax under the Income Tax Law, GST Law, Land Transactions Tax Law, Enveloped Property Transactions Tax Law or MCIT Law,

(ii) LTC contributions,

(iii) Class 1 or Class 2 contributions under the Social Security Law;

(b) ascertaining a person's eligibility for any benefit administered by an administration of the States for which the Minister for Social Security is responsible;

(c) determining the most appropriate way in which a person's liability to pay a debt under a Revenue Law may be discharged;

(d) ascertaining a person's compliance under a Revenue Law;

(e) verifying any information held by any administration of the States for which the Minister or the Minister for Social Security is responsible; or

(f) a purpose approved by the Minister for Social Security.[9]

(4) [10]

(5) [11]

(6) [12]

(7) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, an officer within the meaning of the Customs and Excise (Jersey) Law 1999 if it is for the purpose of enabling or assisting the Agent of Impôts to exercise functions under that Law.[13]

(8) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to a disclosure made by or to, or another use by, any person working in an administration of the States for which the Minister for Education and Lifelong Learning has responsibility if it is for the purpose of enabling an assessment to be made of any financial grant, allowance or other benefit that may be made or given by that administration for the purposes of, or related to, a person's education.[14]

(9) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to the publication on a website maintained by the States of Jersey of particulars contained in any statement provided to the Comptroller under Article 5(2) of the Land Transactions Tax Law or Article 9(1) of the Enveloped Property Transactions Tax Law.[15]

(9A) Notwithstanding any enactment to the contrary, paragraph (1) does not apply to the publication by or on behalf of the Commissioners of Appeal of any determination or summary of a determination, under a Revenue Law, of the Commissioners of Appeal.[16]

(9B) A matter published under paragraph (9A) –

(a) must not include personal information, that is information relating to and identifying a particular person, whether the identity is specified in or can be deduced from the matter published; and

(b) may be, or relate to, a determination of the Commissioners of Appeal made prior to the commencement of this provision.[17]

(10) Despite paragraphs (2) to (9A), disclosure or use of information which is obtained under or for the purposes of a Revenue Law is not permitted where such disclosure or use would breach an approved agreement or approved obligation within the meaning of the Taxation (Implementation) Law or Regulations made under that Law relating to an approved agreement or an approved obligation.[18]

8A Power to prescribe further cases or circumstances in which information may be disclosed[19]

(1) The Minister may, by Order, prescribe cases or circumstances in which information obtained under or for the purposes of a Revenue Law may be disclosed to a public authority.

(2) Before making an Order under paragraph (1) the Minister must consult the Comptroller.

(3) An Order made under paragraph (1) –

(a) must specify the authority to which the information may be disclosed and the purpose for which the information may be disclosed;

(b) must allow the disclosure of information only to the extent that it is necessary to enable or assist that authority to exercise its functions;

(c) must not require a public authority to disclose information; and

(d) may allow disclosure to a Minister only for the purpose of enabling or assisting the Minister to exercise that Minister's functions under an enactment.

9 Wrongful disclosure

(1) A person commits an offence if he or she contravenes Article 8(1).

(2) It is a defence for a person charged with an offence under this Article to prove that he or she reasonably believed –

(a) that the disclosure was lawful; or

(b) that the information had already lawfully been made available to the public.

(3) A person who is guilty of an offence under this Article is liable to imprisonment for a term of 2 years and to a fine.

PART 4

CIVIL PENALTIES FOR INACCURATE RETURNS[20]

10 Interpretation[21]

In this Part –

"act" means the conduct described in Article 11(1);

"difference" means –

(a) in relation to tax, the difference between the amount of tax that would be chargeable on the person calculated on the basis of the incorrect return and the amount of tax that would be chargeable if the return were correct; and

(b) in relation to LTC contributions, the difference between the amount of LTC contributions due on the basis of the incorrect income tax return and the amount of LTC contributions that would be due if the income tax return were correct;

"GST return" means any particulars, return, declaration, accounts, statement, list or similar that a person provides to the Comptroller under or for any of the following –

(a) Article 40 of the GST Law;

(b) Schedule 1 to the GST Law;

(c) Schedule 8, paragraph 18 of the GST Law;

(d) any other purpose under the GST Law;

"income tax return" means any particulars, return, declaration, accounts, statement, list or similar that a person provides to the Comptroller under or for any of the following –

(a) Article 16 of the Income Tax Law;

(b) a claim for an allowance, deduction or relief under the Income Tax Law;

(c) ascertainment by the Comptroller of the person's liability to income tax;

(d) any other purpose under the Income Tax Law;

"notice" means a notice served under Article 13(1);

"return" means –

(a) a GST return;

(b) an income tax return;

"tax" means income tax or GST.

10A Liability of partners and officers[22]

(1) This Article applies if the Comptroller has reasonable cause to believe a body mentioned in paragraph (2) is liable to a penalty in relation to a GST return and the act giving rise to the penalty was, in whole or in part, attributable to the carelessness or deliberate action of a person mentioned in paragraph (3).

(2) The entities are –

(a) an association treated as a person under Article 12 of the GST Law ("association");

(b) a partnership or a limited liability partnership;

(c) a body corporate.

(3) The person is –

(a) in relation to a partnership or limited liability partnership, a member of that partnership;

(b) in relation to an association or body corporate, a director, manager, secretary or other similar officer of the association or body corporate;

(c) any person purporting to operate in a capacity listed in sub-paragraph (a) or (b).

(4) If this Article applies, the Comptroller may recover from the person referred to in paragraph (3) an administrative penalty.

11 Penalty

(1) If a person carelessly or deliberately provides to the Comptroller a return that is incorrect in a material particular, he or she is liable to a penalty in accordance with Article 12.

(2) Where a return is incorrect in more than one material particular, a person is liable to a penalty for each incorrect material particular.

12 Amount of penalty

(1) Subject to paragraphs (2) and (3), if the act was done –

(a) carelessly, the amount of penalty is not less than 10% and not more than 30% of the difference;

(b) deliberately, the amount of penalty is not less than 50% and not more than 100% of the difference.

(2) If the person admits to the Comptroller the fact of the incorrect statement other than in response to a discovery, or likely imminent discovery of it by the Comptroller –

(a) in the case of paragraph (1)(a), the amount of penalty is not less than 0% and not more than 30% of the difference;

(b) in the case of paragraph (1)(b), the amount of penalty is not less than 30% and not more than 100% of the difference.

(3) If, on the date the act was done not more than 5 years have elapsed since a previous act was done by the person, the maximum amount of penalty is not less than –

(a) 45%, where paragraph (1)(a) applies;

(b) 150%, where paragraph (1)(b) applies.

(4) The amount of penalty is additional to the correct amount of tax that would be chargeable on the person if the statement were correct.

13 Administration of penalty

(1) Where a person is liable to a penalty under Article 11, the Comptroller may serve a notice on the person specifying –

(a) the amount of tax that would be chargeable or LTC contributions due on the person calculated on the basis of the incorrect statement;

(b) the amount of tax that would be chargeable or LTC contributions due on the person if the statement were correct;

(c) the difference between the amounts calculated under sub-paragraphs (a) and (b);

(d) the amount of penalty determined by the Comptroller;

(e) whether the penalty is calculated under Article 12(1)(a) or (b) and, if relevant, that Article 12(2) or (3) applies.[23]

(2) Subject to Article 14, a person on whom a notice is served must pay the amount of the penalty no later than 40 days after the service of the notice.[24]

(3) The amount of penalty is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under the Income Tax Law or GST Law except that –

(a) the penalty is not deductible for any purpose of the Income Tax Law or GST Law; and

(b) the penalty is disregarded when determining the amount of a surcharge under Article 41I of the Income Tax Law.[25]

14 Appeals

(1) A person on whom a notice is served may, within 40 days of service of that notice, appeal to the Commissioners against the notice by notifying the Comptroller.

(2) Part 6 of the Income Tax Law applies, with the necessary modifications, to an appeal under this Article as if it were an appeal under that Law against an assessment.[26]

(3) Where an appeal is made under paragraph (1), the notice served by the Comptroller is of no effect pending the final determination or withdrawal of the appeal.

15 Effect of notice on prosecution proceedings

(1) The fact that a notice has been served on a person does not affect the right of the Attorney General to prosecute that person for any offence under Article 137 of the Income Tax Law or Article 88 or 89 of the GST Law or to direct that the person be so prosecuted and, in such event, the notice is deemed to be withdrawn.[27]

(2) Where a person has paid a penalty in relation to an act for which the person is subsequently prosecuted under Article 137 of the Income Tax Law or Article 88 or 89 of the GST Law, the amount of such penalty must be refunded to the person.[28]

PART 5[29]

COMPTROLLER'S POWERS RELATING TO INTEREST

16 Interpretation of this Part

(1) In this Part –

(a) "tax" refers to –

(i) tax under the Income Tax Law, or

(ii) goods and service tax ("GST") under the GST Law,

but does not include a penalty tax or surcharge under Part 14 of the GST Law or a penalty under Article 17A or late payment surcharge under Article 41I of the Income Tax Law;

(b) "remittance" means an amount to be remitted to the Comptroller under Article 41B(5) or (5AA) or Article 41E(5) of the Income Tax Law;

(c) "Law" refers to the Income Tax Law or the GST Law, as the case may be.[30]

(2) Nothing in this Part affects the liability of a person to pay a surcharge or penalty (however described) under the GST Law or the Income Tax Law.

17

[not in force]

18

[not in force]

19

[not in force]

20 [31]

21 Regulations to amend this Part

The States may, by Regulations amend this Part.

PART 5A[32]

COMPTROLLER'S POWERS RELATING TO SET-OFF

21A Set-off

(1) This Article applies if –

(a) a person does not pay by the deadline for payment –

(i) an amount that the person is liable to pay under the Income Tax Law or the GST Law; or

(ii) a Class 1 or Class 2 contribution due under the Social Security Law; and

(b) the person is entitled to a refund or credit issued by the Comptroller under the Income Tax Law, the GST Law or the Social Security Law.[33]

(2) The Comptroller may –

(a) withhold or suspend payment of all or part of the refund or credit; or

(b) apply all or part of the refund or credit towards payment of the outstanding amount.

(3) The Comptroller must not withhold, suspend or apply a refund or credit towards payment of an amount that is not outstanding without the agreement of the person.

(4) This Article applies in respect of –

(a) all amounts a person is liable to pay under the Income Tax Law or the GST Law, including amounts of LTC contributions, penalties, interest and other charges;

(b) Class 1 and Class 2 contributions due under the Social Security Law and any penalties, interest and other charges relating to those contributions.[34]

PART 6

RECORD-KEEPING

22 Interpretation of this Part

In this Part –

(a) "business" means any business, trade, or profession, including the letting of property, whether carried on in Jersey or elsewhere;

(b) "record" means information recorded in any form and, in relation to information recorded otherwise than in legible form, reference to furnishing a record includes reference to furnishing a copy of the record in legible form;

(c) "tax" includes goods and services tax under the GST Law and an LTC contribution.

23 Application

(1) This Part applies to every individual who is chargeable to tax under a Revenue Law (including an individual chargeable at 0%) except in relation to any business carried on by that individual.

(2) This Article is without prejudice to any requirement under any enactment relating to the retention or production of documents or records of any description.

24 Keeping of records

An individual to whom this Part applies must make and keep records which are adequate to –

(a) enable the individual's liability to tax and the amount payable (if any) to be ascertained; and

(b) support any statement, return or declaration made to the Comptroller.

25 Preservation of records

(1) Records made by an individual under Article 24 must be kept for a period of at least 2 years.

(2) For the purposes of paragraph (1), that period begins immediately after the end of –

(a) the year of assessment under the Income Tax Law to which the records relate; or

(b) where (a) does not apply, the calendar year in which the record was created.

(3) Regulations (under this or any other Revenue Law) may require an individual to keep records for a different period than that required by this Article.[35]

26 Civil penalties

(1) Subject to paragraph (2), if an individual to whom this Part applies carelessly fails to keep, or furnish to the Comptroller, any record in accordance with this or any

other Revenue Law, the individual is liable to a penalty of an amount not exceeding £500.

(2) This Article does not apply in relation to the keeping or furnishing of a record where an individual is liable under another Revenue Law to a penalty imposed by the Comptroller in relation to the keeping or furnishing of that record, as the case may be.

(3) Where an individual is liable to a penalty under paragraph (1), the Comptroller may serve a notice on the individual specifying the amount of penalty, being such amount as the Comptroller considers to be reasonable in the circumstances.

(4) The amount of penalty is treated for all purposes (including collection and recovery) as if it were an amount of tax charged and payable under the Income Tax Law except that –

(a) the penalty is not deductible for any purpose of the Income Tax Law; and

(b) the penalty is disregarded when determining the amount of a surcharge under Article 41I of that Law.

(5) Subject to paragraph (6), an individual on whom a notice is served must pay the amount of the penalty no later than 40 days after the service of the notice.

(6) An individual on whom a notice is served under paragraph (3) may, within 40 days of service of that notice, appeal to the Commissioners on giving notice to the Comptroller.

(7) Part 6 of the Income Tax Law applies, with the necessary modifications, to an appeal under this Article as if it were an appeal under that Law against an assessment.[36]

27 Criminal offences

(1) Subject to paragraph (2), if an individual to whom this Part applies fails to keep, or furnish to the Comptroller, any record in accordance with this or any other Revenue Law, the person is guilty of an offence and liable to a fine of level 3 on the standard scale.

(2) This Article does not apply if, in relation to the keeping or furnishing of the record, as the case may be, an individual –

(a) is liable to a penalty under Article 26;

(b) is not liable under that Article by virtue of Article 26(2); or

(c) is guilty of an offence under another Revenue Law.

PART 6A[37]

COMPTROLLER'S POWERS TO OBTAIN INFORMATION

27A Interpretation and application of this Part[38]

(1) In this Part –

"information" –

(a) includes all information, not limited to documents or records, that the Comptroller reasonably requires for the purposes of ascertaining a person's tax position; but

(b) does not include –

(i) information with respect to which a claim to legal privilege is or could be maintained for the purpose of or in any proceedings, or

(ii) confidential medical information;

"information notice" means a notice under Article 27B or 27C;

"record" has the same meaning as given by Article 22(b);

"tax" means tax under the Income Tax Law, GST Law, Land Transactions Tax Law, Enveloped Property Transactions Tax Law, Multinational Taxation (IIR) Law or the MCIT Law, and includes LTC contributions;

"tax position", in relation to a person or group of persons, means the person's or group's position as regards any tax, including –

(a) past, present or future liability to pay any tax;

(b) penalties and other amounts paid or payable by or to the person or group in connection with any tax;

(c) allowances, applications, claims, deductions, elections, and notices that have been or may be made or given in respect of any tax.[39]

(2) References in this Part to a person's tax position –

(a) may include the tax position of a company which has ceased to exist, or an individual who has died;

(b) include, where appropriate, references to the person's position as regards any deductions or repayments of tax which the person is required to make –

(i) under Article 41B or 41E of the Income Tax Law, or

(ii) under any provision of the Revenue Laws other than that Law; and

(c) are references to the person's tax position at any time, or in relation to any period, specified in an information notice.

(3) This Part applies in addition to any other power of the Comptroller to seek information under the Revenue Laws, whether by way of a notice or return or otherwise.

27B Information notices: general[40]

(1) This Article applies where the Comptroller reasonably requires information as to a person's tax position, and either –

(a) the person has been given a reasonable opportunity to deliver the information required, but has failed to do so; or

(b) the Comptroller reasonably suspects that, were a request for such information to be made, the person would seek to conceal or destroy the information.

(2) Where this Article applies, the Comptroller may serve on the person a notice in writing that specifies –

(a) the information required; and

(b) the period, being not less than 30 days beginning with the date of service of the notice, within which the information must be provided to the Comptroller.

(3) A notice may also specify such other matters as the Comptroller may consider reasonable, including –

(a) the manner and format in which the information or part of it is to be provided; and

(b) the place at which the information or part of it is to be made available.

27C Information notices: third parties[41]

(1) This Article applies where the Comptroller reasonably requires from a third party, information as to the tax position of a person, or class of persons, other than that third party, and either –

(a) the Comptroller has already issued a notice under Article 27B; or

(b) the Comptroller considers that it would not be expedient in the circumstances to issue such a notice.

(2) Where this Article applies, the Comptroller may serve on the third party a notice in writing (a "third party notice") that specifies –

(a) the name of the person, or the bank account number or other details sufficiently identifying the person or class of persons, as to whose tax position the information is sought;

(b) the information required;

(c) the period, being not less than 30 days beginning with the date of service of the notice, within which the information must be provided to the Comptroller; and

(d) a warning that the third party is liable to prosecution if the third party discloses information relating to the notice to any person.

(3) A third party notice may also specify other matters that the Comptroller considers reasonable, including –

(a) the manner and format in which the information or part of it is to be provided;

(b) the place at which the information or part of it is to be made available.

(4) Where the Comptroller serves a third party notice, the Comptroller must, as soon as reasonably practicable after service of the notice, serve a copy of the notice on any person specifically identified in the notice.

(5) However, the Comptroller is not required to serve a copy of a third party notice on a person if –

(a) the Comptroller does not know the person's name or address;

(b) provision of the notice would identify or might identify a person who has provided information taken into account by the Comptroller in deciding whether or not to serve the notice; or

(c) the Comptroller is satisfied that serving a copy of the notice may prejudice the assessment, collection or recovery of tax or the investigation or prosecution of tax matters.

(6) A person who knowingly and without reasonable excuse discloses, to any person other than the Comptroller –

(a) the fact that a third party notice has been served; or

(b) the contents of, or any information relating to, a third party notice,

commits an offence and is liable to a fine of level 2 on the standard scale.

27D Appeals against information notices[42]

(1) A person on whom an information notice is served may appeal to the Commissioners against the notice by notifying the Comptroller in writing, no later than 30 days after the date of service of the notice.

(2) Where an information notice requires information to be provided which comprises or includes a document, an appeal may be made on the grounds that the document is not in that person's possession or power.

(2A) If an information notice requires information as to a person's position as regards any tax under the Multinational Taxation (IIR) Law or the MCIT Law, and it is served on a person that is a constituent entity of an MNE group (within the meaning of that Law), a document in the possession or power of 1 constituent entity of the MNE group is treated, for the purpose of paragraph (2), as being in the possession or power of all of the constituent entities of that group.[43]

(3) An appeal against a third party notice may be made only –

(a) on such grounds as are stated in paragraph (2); or

(b) on the grounds that compliance with the notice is unduly onerous.

(4) Part 6 of the Income Tax Law applies, with the necessary modifications, to an appeal under this Article as if it were an appeal under that Law against an assessment.

(5) Where an appeal is made under this Article, the information notice is of no effect pending the final determination or withdrawal of the appeal.

27E Comptroller may retain, copy and require explanation of document[44]

Where information required by an information notice includes, or is contained in, a document, the Comptroller's power under Article 27B or 27C to obtain information includes the power –

(a) to retain a document for so long as is reasonably necessary to permit a full and complete inspection of the document;

(b) to take copies of the document;

(c) to require an explanation of the document; and

(d) if a document which the Comptroller reasonably expected to be produced is not produced, to require the recipient of an information notice to state, to the best of the recipient's knowledge or belief, where the document is.

27F Amounts and administration of penalties[45]

(1) A person who refuses or fails to comply with an information notice is liable to an initial penalty of an amount not exceeding £300.

(2) A person who continues to refuse or to fail to comply with an information notice after receiving notice of an initial penalty is liable to a further penalty of an amount not exceeding £60 per day for the period during which the refusal or failure continues.

(3) Where a person is liable to a penalty under this Article, the Comptroller may serve on the person a notice in writing specifying –

(a) the amount of the penalty, being such amount as the Comptroller considers to be reasonable in the circumstances;

(b) the grounds on which the penalty is imposed, and whether it is imposed under paragraph (1) or (2);

(c) where the penalty is imposed under paragraph (1), the person's potential liability to a further penalty under paragraph (2); and

(d) the person's right to appeal against the penalty under Article 27G.

(4) Subject to Article 27G, a person on whom a notice is served under this Article must pay the amount of the penalty no later than 40 days after the service of the notice.

(5) The amount of a penalty is treated for all purposes, including collection and recovery, as if it were an amount of tax charged and payable under the Income Tax Law, except that the penalty –

(a) is not deductible for any purpose of the Income Tax Law; and

(b) is disregarded when determining the amount of a surcharge under Article 41I of that Law.

27G Appeals against penalty notices[46]

(1) A person who receives a notice under Article 27F(3) may appeal to the Commissioners against the notice by notifying the Comptroller in writing, no later than 40 days after the date of service of the notice, of the grounds on which the appeal is made.

(2) The grounds on which an appeal may be made are –

(a) that the person has taken all reasonable steps to comply with the information notice giving rise to the penalty; and

(b) that the amount of the penalty is unreasonable.

(3) No right of appeal arises if the information sought by the information notice consists of information required to be kept under any of the Revenue Laws.

(4) In determining an appeal under this Article, the Commissioners may –

(a) confirm the imposition of the penalty and its amount;

(b) declare that the penalty was wrongly imposed;

(c) reduce the amount of the penalty; or

(d) amend or set aside the notice.

(5) Part 6 of the Income Tax Law applies, with the necessary modifications, to an appeal under this Article as if it were an appeal under that Law against an assessment.

(6) Where an appeal is made against a penalty notice, the notice is of no effect pending the final determination or withdrawal of the appeal.

27H Offence of concealing information etc.[47]

(1) This Article –

(a) applies to a person from whom the Comptroller has requested information as to the person's tax position or as to the tax position of any other person, whether or not the request is made by an information notice; but

(b) does not apply where the Comptroller has indicated to the person (whether in making the request or otherwise) that this Article does not apply.

(2) If, knowingly and without reasonable excuse, a person to whom this Article applies alters, conceals, destroys or otherwise disposes of the information requested by the Comptroller, the person is guilty of an offence and liable to imprisonment for a term of 2 years and to a fine.

(3) Despite paragraph (2), a person may alter, conceal, destroy or otherwise dispose of information requested by the Comptroller –

(a) where the request was not made by means of an information notice –

(i) after the end of the period of 12 months beginning with the date of the request, or

(ii) if the request is withdrawn, at any time after the withdrawal; or

(b) where the request was made by means of an information notice –

(i) with the permission of the Comptroller, or

(ii) where the Comptroller has refused such permission or has failed to respond to the person's request for permission, with the leave of the Royal Court upon an application made for that purpose to the Court.

(4) This Article is without prejudice to the provisions of Part 6 or any requirement, under any other enactment, to keep records or retain information for the purposes of establishing a person's tax position.

PART 7

CLOSING PROVISIONS

28 [48]

29 Regulations to make consequential enactments

The States may, by Regulations –

(a) amend any enactment in consequence of any provision of this Law;

(b) make such transitional provisions and savings provisions as they consider necessary or expedient, including amendment of this Law, in respect of any provision of this Law.

30 Transitional provisions

(1) A person who, immediately before the date that this Law comes into force, is –

(a) Comptroller of Taxes, Deputy Comptroller of Taxes, Assistant Comptroller of Taxes, Commissioner of Appeal, officer or auditor appointed under, or for the purposes of, the Income Tax Law; or

(b) an officer otherwise authorized to exercise functions of the Comptroller under any Revenue Law (including the functions of a competent authority under, or for the purposes of, the Taxation (Implementation) Law,

is deemed to be appointed under, or for the purposes of, this Law.

(2) A person who is deemed to be appointed under paragraph (1)(a) and who has taken a Form of Oath under the Income Tax Law is deemed to have taken the relevant oath in Schedule 1 that applies to that person on the date that this Part comes into force.

(3) Any document that refers to the Comptroller of Taxes, Deputy Comptroller of Taxes or Assistant Comptroller of Taxes in any legal proceedings pending immediately before the date this Part comes into force is construed as referring to the Comptroller of Revenue, Deputy Comptroller of Revenue or Assistant Comptroller of Revenue, as the case may be.

(4) Despite the substitution of Article 137 of the Income Tax Law under paragraph 2 of Schedule 2, that Article continues to apply to anything described in that Article which is done negligently before the commencement date as if the substitution were not in force.

(5) In paragraph (4) "commencement date" means the date that paragraph 2 of Schedule 2 comes into force.

31 Citation and commencement

(1) This Law may be cited as the Revenue Administration (Jersey) Law 2019.

(2) This Law comes into force on such day or days as the States may by Act appoint.

SCHEDULE 1

(Article 6)

OATHS OF OFFICE

Form of Oath to be taken by the Commissioners of Appeal

You swear and promise before God that you will well and faithfully discharge the duties of a Commissioner of Appeal, without favour, hatred or partiality, in accordance with the Revenue Laws as defined in the Revenue Administration (Jersey) Law 2019; and that you will not disclose any information which may come to your knowledge in the performance of such duties to anyone whomsoever except in so far as such disclosure is permitted under the Revenue Laws.

Form of Oath to be taken by the Comptroller, Deputy Comptroller and Assistant Comptroller of Revenue

You swear and promise before God that you will well and faithfully discharge the duties of [Comptroller] [Deputy Comptroller] [Assistant Comptroller] of Revenue in accordance with the Revenue Laws as defined in the Revenue Administration (Jersey) Law 2019; that you will conduct yourself without hatred, favour or partiality; that you will exercise the powers entrusted to you by the said laws in such manner only as shall appear to you to be necessary for the due execution of the same; and that you will not disclose any information which may come to your knowledge in the performance of your duties except in so far as such disclosure is permitted under the Revenue Laws.

Form of Oath to be taken by other officers and by persons employed as auditors and others

You swear and promise before God that you will well and faithfully discharge your duties in accordance with the Revenue Laws as defined in the Revenue Administration (Jersey) Law 2019; and that you will not disclose any information which may come to your knowledge in the performance of your duties, except in so far as such disclosure is permitted under the Revenue Laws.

SCHEDULE 2[49]

SCHEDULE 3[50]

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020 – except Articles 17, 18, 19 (R&O.136/2019) Not in force – Articles 17, 18, 19	P.122/2018
Finance (2021 Budget) (Jersey) Law 2021	L.3/2021	1 January 2021 Adopted Law given effect as if enacted on 17 December 2020 by R&O.167/2020	P.147/2020
States of Jersey (Minister for Children and Education, Minister for Housing and Communities and Minister for External Relations and Financial Services) (Jersey) Order 2021	R&O.29/2021	2 March 2021	
Finance (2022 Budget) (Jersey) Law 2022	L.5/2022	1 January 2022 – except Articles 29, 30, 32 to 40 and 42 Adopted Law given effect as if enacted on 17 December 2021 by R&O.158/2021	P.100/2021
Taxation (Income Tax, Goods and Services Tax and Revenue Administration) (Amendment) (Jersey) Law 2022	L.2/2022	4 March 2022	P.51/2021
Taxation (Enveloped Property Transactions) (Jersey) Law 2022	L.18/2022	4 April 2022 Adopted Law given effect as if enacted on 10 February 2022 by R&O.17/2022	P.119/2021

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2024 Budget) (Jersey) Law 2024	L.1/2024	1 January 2024 Adopted Law given effect as if enacted on 14 December 2023 by R&O.120/2023	P.91/2023
Changes to Ministerial Offices (Jersey) Amendment Order 2024	R&O.10/2024	9.30 a.m. on 27 February 2024	
Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025	L.8/2025	1 January 2025 Adopted Law given effect as if enacted on 22 October 2024 by R&O.60/2024	P.53/2024
Multinational Corporate Income Tax (Jersey) Law 2025	L.7/2025	1 January 2025 Adopted Law given effect as if enacted on 22 October 2024 by R&O.59/2024	P.54/2024
Finance (2025 Budget) (Jersey) Law 2025	L.6/2025	1 January 2025 – except Article 31 1 March 2025 – Article 31 (R&O.11/2025) Adopted Law given effect as if enacted on 29 November 2024 by R&O.72/2024	P.72/2024
Finance (2026 Budget) (Jersey) Law 2026	L.12/2026	1 January 2026 Adopted Law given effect as if enacted on 12 December 2025 by R&O.95/2025	P.93/2025

◦Projets available at statesassembly.gov.je

Table of Endnote References

[1] *Article 1(1)* *amended by L.2/2022, L.18/2022, L.8/2025, L.7/2025*
[2] *Article 2(1)* *amended by L.3/2021, L.18/2022, L.8/2025, L.7/2025*
[3] *Article 2(3)* *amended by L.3/2021*
[4] *Article 2(4)* *amended by L.5/2022*

[5] *Article 2(8)*	*inserted by L.3/2021*
[6] *Article 5*	*substituted by L.6/2025*
[7] *Article 8(1)*	*substituted by L.1/2024*
[8] *Article 8(2)*	*amended by L.6/2025*
[9] *Article 8(3)*	*amended by L.2/2022, L.18/2022, L.12/2026*
[10] *Article 8(4)*	*deleted by L.1/2024*
[11] *Article 8(5)*	*deleted by L.1/2024*
[12] *Article 8(6)*	*deleted by L.1/2024*
[13] *Article 8(7)*	*amended by L.1/2024*
[14] *Article 8(8)*	*amended by R&O.29/2021, R&O.10/2024*
[15] *Article 8(9)*	*amended by L.2/2022, L.18/2022*
[16] *Article 8(9A)*	*inserted by L.2/2022*
[17] *Article 8(9B)*	*inserted by L.2/2022*
[18] *Article 8(10)*	*amended by L.2/2022*
[19] *Article 8A*	*inserted by L.1/2024*
[20] *Part 4*	*heading amended by L.12/2026*
[21] *Article 10*	*substituted by L.12/2026*
[22] *Article 10A*	*inserted by L.12/2026*
[23] *Article 13(1)*	*amended by L.12/2026*
[24] *Article 13(2)*	*amended by L.2/2022*
[25] *Article 13(3)*	*amended by L.12/2026*
[26] *Article 14(2)*	*substituted by L.2/2022*
[27] *Article 15(1)*	*amended by L.12/2026*
[28] *Article 15(2)*	*amended by L.12/2026*
[29] *Part 5*	*heading amended by L.3/2021*
[30] *Article 16(1)*	*amended by L.2/2022*
[31] *Article 20*	*deleted by L.3/2021*
[32] *Part 5A*	*inserted by L.3/2021*
[33] *Article 21A(1)*	*substituted by L.12/2026*
[34] *Article 21A(4)*	*substituted by L.12/2026*
[35] *Article 25(3)*	*inserted by L.2/2022*
[36] *Article 26(7)*	*substituted by L.2/2022*
[37] *Part 6A*	*inserted by L.2/2022*
[38] *Article 27A*	*inserted by L.2/2022*
[39] *Article 27A(1)*	*amended by L.18/2022, L.8/2025, L.7/2025*
[40] *Article 27B*	*inserted by L.2/2022*
[41] *Article 27C*	*inserted by L.2/2022*
[42] *Article 27D*	*inserted by L.2/2022*
[43] *Article 27D(2A)*	*inserted by L.8/2025, amended by L.7/2025*
[44] *Article 27E*	*inserted by L.2/2022*
[45] *Article 27F*	*inserted by L.2/2022*
[46] *Article 27G*	*inserted by L.2/2022*
[47] *Article 27H*	*inserted by L.2/2022*
[48] *Article 28*	*spent, omitted*
[49] *Schedule 2*	*spent, omitted*
[50] *Schedule 3*	*spent, omitted*