



Jersey

INCOME TAX (PAYMENT OF 2019 LIABILITY) (JERSEY) REGULATIONS 2021

Official Consolidated Version

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INCOME TAX (PAYMENT OF 2019 LIABILITY) (JERSEY) REGULATIONS 2021

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THE STATES make these Regulations under paragraph 23 of Schedule 5 to the [Income Tax \(Jersey\) Law 1961](#) –

Commencement [[see endnotes](#)]

1 Interpretation

In these Regulations –

“2019 liability” means the amount of income tax assessed (or to be assessed) for the year beginning 1st January 2019;

“Law” means the [Income Tax \(Jersey\) Law 1961](#);

“pensionable age” has the same meaning as in the [Social Security \(Jersey\) Law 1974](#).

2 Application of these Regulations

These Regulations apply to a person whose 2019 liability is deferred by paragraph 23 of Schedule 5 to the Law.

3 Due dates for payment of 2019 liability – general¹

If no other Regulation applies, one-seventeenth of a person’s 2019 liability is due and payable annually, with –

- (a) the first one-seventeenth due and payable on 31st December 2027; and
- (b) the final one-seventeenth due and payable on 31st December 2043.

4 Payment holidays

- (1) A person whose 2019 liability is due and payable under Regulation 3 may apply to the Comptroller for a payment holiday for a year.
- (2) The Comptroller –
 - (a) must approve a person’s first application for a payment holiday; and
 - (b) may approve an application by the person for any subsequent year.
- (3) If the Comptroller approves a person’s application for a payment holiday for a year, –

- (a) the person is not required to pay the amount that would otherwise be due and payable by 31st December of that year; and
- (b) the remainder of the person's 2019 liability is due and payable in equal instalments on 31st December each year, –
 - (i) starting on 31st December of the year after the year to which the payment holiday applies, and
 - (ii) ending on 31st December 2043.²

5 Election for deferred payment (by 30th September 2026)³

- (1) A person may elect to pay the person's 2019 liability by deferred payment.
- (2) An election must –
 - (a) be in writing;
 - (b) be received by the Comptroller no later than 30th September 2026; and
 - (c) contain a declaration that, to the best of the person's knowledge, the person will have sufficient means to pay the 2019 liability 12 months after the person reaches pensionable age.⁴
- (3) If a person elects to pay by deferred payment, the person's 2019 liability is due and payable 12 months after the date on which the person reaches pensionable age.

6 Application for deferred payment (after 30th September 2026)⁵

- (1) A person who has not made an election under Regulation 5 by 30th September 2026 may, at any time after that date, apply to pay the person's 2019 liability by deferred payment.⁶
- (2) An application must –
 - (a) be in writing; and
 - (b) contain a declaration that, to the best of the person's knowledge, the person will have sufficient means to pay the 2019 liability 12 months after the person reaches pensionable age.
- (3) The Comptroller may request evidence in support of the declaration.
- (4) The Comptroller may approve an application if the Comptroller is satisfied that the person will have sufficient means to pay the 2019 liability 12 months after the person reaches pensionable age.
- (5) If the Comptroller approves the application, –
 - (a) the amount of the person's 2019 liability due and payable on 31st December 2027 under Regulation 3 remains due and payable on that date;
 - (b) any further amounts that were due and payable under Regulation 3 before the person applied remain due and payable in accordance with that Regulation; and
 - (c) the remainder of the person's 2019 liability is due and payable 12 months after the date on which the person reaches pensionable age.⁷

7 Deferred payment – change of circumstances

- (1) This Regulation applies to a person who –

- (a) has made an election under Regulation 5; or
 - (b) has had an application approved under Regulation 6.
- (2) A person must inform the Comptroller, as soon as practicable, if the person's circumstances change in a way that means that they will no longer have sufficient means to pay the 2019 liability 12 months after the person reaches pensionable age.
- (3) The Comptroller may, at any time, request evidence that a person will have sufficient means to pay the 2019 liability 12 months after the person reaches pensionable age.
- (4) If the Comptroller considers that a person will not have sufficient means to pay the 2019 liability 12 months after the person reaches pensionable age, the Comptroller may require the person to pay the 2019 liability under this Regulation.
- (5) If the Comptroller requires a person to pay the 2019 liability under this Regulation, –
- (a) the Comptroller must notify the person, in writing, of the requirement; and
 - (b) the amount of the person's 2019 liability that has not yet become due is due and payable in equal instalments on 31st December each year, –
 - (i) starting on 31st December of the year that the notice is issued, and
 - (ii) ending on 31st December 2043.⁸

8 Change of payment methods – deferred payment to annual instalments

- (1) A person who has made an election under Regulation 5 or had an application approved under Regulation 6 may apply in writing to the Comptroller to no longer pay by deferred payment.
- (2) If the Comptroller accepts the application, the person's 2019 liability is due and payable in equal instalments on 31st December each year, –
- (a) starting on 31st December of the year that the notice of acceptance is issued; and
 - (b) ending on 31st December 2043.⁹

9 People becoming non-residents

- (1) This Regulation applies if an individual who was resident in Jersey on 31st December 2019 becomes non-resident before the individual's 2019 liability is due and payable under another Regulation.
- (2) Any unpaid amount of the individual's 2019 liability is due and payable 6 months after these Regulations come into force or on the date that the individual becomes a non-resident, whichever is later.

10 Non-residents in receipt of rental income

- (1) This Regulation applies if –
- (a) an individual was a non-resident on 31st December 2019;
 - (b) the individual's 2019 liability arises solely from rental income from Jersey property; and
 - (c) before the 2019 liability is due and payable under another Regulation, –
 - (i) the individual sells the property, if the rental income is from one property, or

- (ii) the individual sells all of the properties, if the rental income is from more than one property.
- (2) Any unpaid amount of the individual's 2019 liability is due and payable on the later of 6 months after these Regulations come into force and –
 - (a) the date that the individual sells the property, if the rental income is from one property; or
 - (b) the date that the individual sells the last property, if the rental income is from more than one property.

11 People aged 65 or older facing financial hardship

- (1) A person who was 65 years of age or older on 31st December 2020 may apply to pay some or all of the person's 2019 liability upon the person's death.
- (2) An application must be in writing and contain a declaration that the person would experience financial hardship if required to pay the person's 2019 liability in accordance with the applicable Regulation.
- (3) The Comptroller may request evidence in support of the declaration.
- (4) The Comptroller may approve an application if the Comptroller is satisfied that the person would experience financial hardship if required to pay the person's 2019 liability in accordance with the applicable Regulation.
- (5) In considering whether a person would experience financial hardship, the Comptroller may consider –
 - (a) the person's reasonable living expenses;
 - (b) any assets the person owns or has an interest in; and
 - (c) any other factor the Comptroller considers relevant.
- (6) If the Comptroller approves the application, the person's 2019 liability is due and payable in accordance with the approval.

12 Deceased people

- (1) The 2019 liability of a person who died before these Regulations come into force is due and payable 12 months after these Regulations come into force.
- (2) Any unpaid amount of the 2019 liability of a person who dies after these Regulations come into force but before the full amount of the person's 2019 liability is due and payable under another Regulation is due and payable on the date of the person's death.
- (3) An amount due and payable under this Regulation is a debt due from and payable out of the person's estate.

13 Trusts and estates

- (1) This Regulation applies to a trust or estate, except for a trust that is an interest in possession trust in which a beneficiary is entitled to the income of the trust and is in receipt of the income directly.
- (2) The trust or estate's 2019 liability is due and payable 6 months after these Regulations come into force.

14 Partnerships

A 2019 liability that arises from an assessment under Article 74 of the Law (partnership statements and assessments) is –

- (a) divided between the partners in the same proportion as the share of the partnership profits that each partner was entitled to for the 2019 year of assessment; and
- (b) is due and payable by each partner as if it formed part of the partner's own 2019 liability.

15 Taxpayers in default

(1) The Comptroller may, in writing, demand immediate payment of a person's 2019 liability if –

- (a) some or all of the person's 2019 liability is due and payable under Regulation 3, 4(3)(b), 6(5)(a), 6(5)(b), 7(5)(b) or 8(2); and
- (b) the person does not pay an amount due under one of those provisions by 3 years after the amount is due and payable.

(2) If the Comptroller issues a demand under this Regulation –

- (a) the amounts of the person's 2019 liability that have already become due and payable under another Regulation remain due and payable from the original due dates; and
- (b) the remainder of the person's 2019 liability becomes due and payable on the date the demand is issued.

16 Review of these Regulations¹⁰

No later than 30th June 2033, –

- (a) the Comptroller must review the operation of these Regulations to –
 - (i) establish the number of taxpayers who have elected to pay by deferred payment,
 - (ii) establish the total amount of 2019 liability that is still outstanding, and
 - (iii) consider whether these Regulations should be amended for the purpose of ensuring that the outstanding amount can be collected; and
- (b) the Minister must present a report to the States Assembly that summarises the review's findings.

17 Appeals

- (1) A person may appeal to the Commissioners against a decision made by the Comptroller under these Regulations by giving notice in writing to the Comptroller within 40 days of receiving notification of the decision.
- (2) Part 6 of the Law applies, with the necessary modifications, to an appeal under paragraph (1) as if it were an appeal against an assessment.

18 Citation and commencement

These Regulations may be cited as the Income Tax (Payment of 2019 Liability) (Jersey) Regulations 2021 and come into force 7 days after they are made.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	°Projet No (where applicable)
Income Tax (Payment of 2019 Liability) (Jersey) Regulations 2021	R&O.38/2021	30 March 2021	P.9/2021
Income Tax (Payment of 2019 Liability) (Jersey) Amendment Regulations 2024	R&O.24/2024	7 May 2024	P.16/2024

°Projets available at statesassembly.gov.je

Table of Endnote References

¹ Regulation 3	<i>amended by R&O.24/2024</i>
² Regulation 4(3)	<i>amended by R&O.24/2024</i>
³ Regulation 5	<i>heading amended by R&O.24/2024</i>
⁴ Regulation 5(2)	<i>amended by R&O.24/2024</i>
⁵ Regulation 6	<i>heading amended by R&O.24/2024</i>
⁶ Regulation 6(1)	<i>amended by R&O.24/2024</i>
⁷ Regulation 6(5)	<i>amended by R&O.24/2024</i>
⁸ Regulation 7(5)	<i>amended by R&O.24/2024</i>
⁹ Regulation 8(2)	<i>amended by R&O.24/2024</i>
¹⁰ Regulation 16	<i>amended by R&O.24/2024</i>