
STATES OF JERSEY



REVENUE JERSEY (R.116/2026): EXECUTIVE RESPONSE

Presented to the States on 19th October 2026
by the Public Accounts Committee

STATES GREFFE

FOREWORD

In accordance with paragraphs 69-71 of the [Code of Practice](#) for engagement between ‘Scrutiny Panels and the Public Accounts Committee’ and ‘the Executive’, the Public Accounts Committee (PAC) presents the Executive Response to the Comptroller and Auditor General’s (C&AG) Report entitled: Revenue Jersey (R.116/2026, presented to the States Assembly on 3rd July 2026).

The PAC notes the response to this report and will consider publishing further comments in due course.

Deputy K. Wilson

Chair, Public Accounts Committee

Chief Executive and Treasurer of the States Executive Response - Revenue Jersey audit by the Comptroller and Auditor General

Summary of response:

We are grateful to the C&AG for this comprehensive review which provides significant reassurance about the governance of Revenue Jersey.

Some of the recommendations are relevant to future digital investment and will be considered as part of the ongoing development of Revenue Jersey's Digital Strategy. In the immediate term, priority continues to be given to completing work in which the Government has already invested, including the Pillar 2 business portal, its wider extension to the business community through the "Time to Win" initiative, software developments required to support Independent Taxation, and the phased introduction of tax repayments via BACS.

Risk assessment and decision rationale

Recommendations	Risk of non-implementation	Risk profile (E,H,M,L)	Other considerations in prioritisation	Is the recommendation agreed?	Improvement theme (If applicable)
R1 - Review escalation processes from committees and groups to the Executive Management Board to encourage more regular and structured feedback where appropriate.	If escalation processes are not robust, then there is a risk of unresolved issues not reaching the attention of senior managers. However, existing escalation mechanisms are not considered to have material weakness	Low	At Executive Management Board meetings the Comptroller of Revenue calls on all chairs of Board sub-committees to give feedback and escalate unresolved issues. Existing escalation mechanisms considered robust.	Agreed in principle – in place and ongoing. Existing escalation mechanisms are considered robust. However, this will be kept under review.	No additional action at this time.
R2 - Develop an operational business plan for Revenue Jersey with objectives and measurable targets to act as structured framework for performance monitoring and reporting delivery of strategic priorities to the Executive	If an operational business plan is not developed, there is a risk necessary tasks may not be performed.	Low	While an annual operational business plan might seem uncontroversial it is unnecessary to create a new document. Most operational tasks for Revenue Jersey repeat within annual cycles and detailed calendars, plans and Standard Operating Procedures are maintained	Not agreed. On balance, the requirement for additional documentation is not considered to be necessary and arrangements exist for reporting operational delivery to the Treasurer, Ministers and Scrutiny. During the audit process, the Comptroller of Revenue made representations to the C&AG and indicated that such a recommendation was unlikely to be accepted.	No action at this time.

Management Board, the Treasurer of the States and Minister for Treasury and Resources.			to ensure delivery. Key Revenue Jersey deliverables outside of business-as-usual delivery are included in the Treasury and Exchequer business plan, which is published online. Detailed plans are maintained for these transformation projects in line with corporate guidance. In addition, significant policy work is articulated in the Budget document.		
R3 - Include a key performance measure for additional revenue assessed from compliance interventions in future Service Performance Measures.	If not developed and published, the States Assembly and public will not be clear on the value of compliance work undertaken in revenue collection.	Low	Assessments of cost vs benefit have been undertaken and the compliance function creates a net positive contribution to revenue collection. The act of publishing such a metric serves to increase transparency of the function value, but not doing so does not increase risk materially.	Agreed – under way. A metric has been developed and externally validated for its robustness. This will be included in future performance metrics.	No additional action at this time as already being developed
R4 - Implement the improvements to quality assurance processes recommended by the Business Improvement	If improvements are not delivered, then opportunities identified by the review may be missed. However, at the time of publication of the audit findings, the improvements had already been delivered.	Low		Agreed in principle – complete.	No additional action at this time as complete

Programme 2024 review.					
R5 - Review the Treasury and Exchequer Risk Register alongside that of Revenue Jersey to ensure that both are in alignment regarding the escalated risks.	If the T&E risk register is not reviewed alongside that of Revenue Jersey, then opportunities to align escalating risks may be missed.	Low	It is noted that implementing this recommendation could improve management oversight without creating significant increases in administration.	Agreed – under way	No additional action at this time as in course of delivery
R6 - Allocate agenda time for the Executive Management Board to formally document consideration of risk management at least once a year.	If risk management is not given due consideration, risks may be overlooked or not managed appropriately.	Low	The risk is assessed as low because established processes see the Revenue Jersey Executive Management Board meet periodically as a Risk Committee to maintain due consideration of risk matters.	Agreed in principle – in place and ongoing. Given that Revenue Jersey Executive Management Board already meet as a Risk Committee, it is considered that the objective of this recommendation is already achieved.	No additional action at this time as arrangements already in place.
R7 - Identify the steps required and the barriers to bringing personal tax customer call performance to a level consistent with the corporate tax performance.	If customer call performance is not consistent across business areas, then there may be a perception of uneven treatment.	Low	It is considered that due to the differences in context, systems and complexity, it is unlikely that customer call performance can be successfully aligned across these areas. However, there is always room for improvements and opportunities will be identified during the development of the Revenue Jersey Digital Strategy. Further investment will be	Agreed - deferred for later action subject to the development of the Revenue Jersey Digital Strategy and securing associated investment to deliver. If investment is not secured, processes will be reviewed using continuous improvement techniques.	Digital strategy and access

			required to deliver the strategy successfully. Without that investment, service is still likely to improve gradually through use of Lean tools and techniques.		
R8 - Revise the target for online personal income tax filing to a level which represents more of a challenge than the current level of 50%. In doing so, agree an action plan to improve online personal income tax filing and include consideration of mandating online filing.	Where online filing rates remain low, greater degrees of manual intervention are required, and opportunities to drive value for money in the delivery of services may be lost.	Medium	It is reasonable to support a 2-percentage-point annual increase in take-up based on historical trends but a step change is most likely to arise from statutory action (mandation). Whilst this is within the Comptroller of Revenue's existing powers, political support would be required. Greater take-up is more likely to be achieved if ID Verification procedures become simpler.	Agreed – officers support mandatory online filing although accessibility barriers will need to be considered. However, in order to implement this recommendation, political support will be required. Whilst mandation will be considered, the Minister has asked that we prioritise other strategies to improve digital uptake with the objective of reducing the amount of physical paper outputs generated and received by Revenue Jersey.	Digital strategy and access

Prioritised improvement plan:

Action theme	Actions	Linked Recs	Target date	Responsible Officer
Digital strategy and access	Continue to develop Digital Strategy to support improved governance of Revenue Jersey, e.g. Pillar 2 and Corporate Tax in the first instance	R7	31/12/2027	Comptroller of Revenue
	Brief the Public Accounts Committee on continuous improvement activity to improve uptake of online filing, reduce paper outputs and implications of mandatory online filing	R8	31/12/2026	Comptroller of Revenue

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