

STATES OF JERSEY



Jersey

DRAFT FINANCE (2027 BUDGET) (JERSEY) LAW 202-

**Lodged au Greffe on 27th October 2026
by the Minister for Treasury and Resources
Earliest date for debate: 8th December 2026**

STATES GREFFE



Jersey

DRAFT FINANCE (2027 BUDGET) (JERSEY) LAW 202-

European Convention on Human Rights

In accordance with the provisions of Article 16 of the Human Rights (Jersey) Law 2000, the Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources, the provisions of the Draft Finance (2027 Budget) (Jersey) Law 202- are compatible with the Convention Rights.

Signed: **Senator A.J.H.M. Maclean**
Minister for Treasury and Resources

Dated: 26th October 2026

REPORT

The Draft Finance (2027 Budget) (Jersey) Law 202- (the “2027 Finance Law”) gives effect to the revenue measures in the [Proposed Budget \(Government Plan\) 2027-2030 \(P.73/2026\)](#). It also provides for administrative and technical tax amendments, which are set out in Appendix 4 of the Proposed Budget 2027-2030.

The 2027 Finance Law amends:

- the [Income Tax \(Jersey\) Law 1961](#) (the “Income Tax Law”)
- the [Customs and Excise \(Jersey\) Law 1999](#) (the “Customs Law”)
- the [Goods and Services Tax \(Jersey\) Law 2007](#) (the “GST Law”)
- the [Stamp Duties and Fees \(Jersey\) Law 1998](#) (the “Stamp Duty Law”)
- the [Taxation \(Land Transactions\) \(Jersey\) Law 2009](#) (the “LTT Law”)
- the [Taxation \(Enveloped Property Transactions\) \(Jersey\) Law 2022](#) (the “EPTT Law”)
- the [Revenue Administration \(Jersey\) Law 2019](#) (“the RAL”)
- the [Goods and Services Tax \(International Services Entities\) \(Jersey\) Regulations 2008](#)
- the [Multinational Corporate Income Tax \(Jersey\) Law 2025](#) (the “MCIT Law”)
- the [Multinational Taxation \(Global Anti-Base Erosion – IIR Tax\) \(Jersey\) Law 2025](#) (the “IIR Law”)

The standard rate of income tax

1. Article 1 sets the standard rate of income tax for 2027 at 20%.

Personal tax thresholds (Articles 9-12)

2. The long-standing policy is to increase the income tax thresholds by the lower of June RPI and average earnings. For 2027, personal income tax thresholds and allowances are increased by 2.8%, in-line with RPI for June 2026.
3. The low-income threshold is increased to £21,850. Child allowance is increased to £4,050 and the additional personal allowance in respect of children is increased to £6,050.
4. The maximum childcare tax relief is increased to £8,300 for children under 12 and £21,550 in respect of under-4s.
5. The benefits to taxpayers as a result of these increases are set out on page 38 of the Proposed Budget 2027-2030.

Time to Win (Articles 5–8 and 68)

6. To reduce the administrative burden on businesses, the corporate tax reporting threshold for Jersey share ownerships with respect to specified profits is increased from 2% to 5%. The increase in the threshold will reduce the cost for certain companies complying with their annual filing obligations.
7. International Services Entity fees for managed entities that are also fund managers and managed managers that are also fund managers are reduced from £4,700 to £950 annually. This aligns with the commitment to simplify the ISE regime.

Customs warehouses (Articles 19–25)

8. Investors are increasingly interested in holding tangible assets such as gold bullion as a store of value during periods of geopolitical uncertainty. To support Jersey's wealth management and private client services in responding to this demand, the 2027 Finance Law introduces customs warehouses into the [Customs and Excise \(Jersey\) Law 1999](#).
9. This measure broadens existing provisions on approved premises to allow eligible goods to be stored under customs supervision for an unlimited period and to change ownership within the facility, with no import duty or GST becoming payable unless released into free circulation. Warehouses must be authorised by the Agent of the Impôts. Eligible goods will be set by the Minister of Treasury and Resources by Order.

Customs and excise duties (Articles 26–40)*Alcohol*

10. Excise duty on alcohol is increased in line with inflation (2.8%) to limit erosion in its real value over time. The annual maximum production limit for small distillers is increased from 20,000 litres to 30,000 litres.

Tobacco

11. Tobacco duties are increased 5pp above inflation (and 8pp above inflation for cigars) in line with the Government's health policy to reduce tobacco consumption and related harm. Duty on cigarettes and rolling tobacco increases by 7.8% while duty on cigars increases by 10.8% to continue to close the duty gap between cigars and other types of tobacco.

Vehicle Emissions Duty (VED)

12. VED for all vehicles is increased by inflation (2.8%) to prevent erosion of its real value over time.

Reduction in Stamp Duty higher rate (Articles 47–53)

13. For 2026, the higher rate of Stamp Duty, Land Transactions Tax (LTT) and Enveloped Property Transactions Tax (EPTT) was reduced to from 3-percentage points to 2-percentage points above the standard rate. This reduction is kept in place for 2027.
14. A provision to enable the Comptroller to reduce or remit EPTT where it is just to do so is inserted. This mirrors the provisions already in place for Stamp Duty and LTT.

Technical and administrative amendments

15. Article 17A of the Income Tax Law is amended by Article 3 of the 2027 Finance Law to ensure that late filing penalties charged against a spouse or partner may be waived if late filing was caused by the behaviour of the other spouse or partner.
16. Similarly, Article 45 of the 2027 Finance Law amends the civil penalty provisions in the Revenue Administration (Jersey) Law to ensure penalties can be applied to either or both spouses when an incorrect joint return has been filed.
17. Article 99 of the Income Tax Law, which provides for the compensatory allowance, is amended by Article 13 of the 2027 Finance Law to ensure that information provided by one spouse or partner may be used to calculate any compensatory allowance due to the other spouse or partner.
18. The 90-day lead in times to register and vary a group registration for GST are removed by Article 43 of the 2027 Finance Law.

19. The GST Law currently exempts certain medical supplies by referring to a service or goods provided by individuals registered to practice under various health care registration laws. Those laws, including the [Health Care \(Registration\) \(Jersey\) Law 1995](#) will be repealed in 2027 and replaced with the Health and Social Care Professionals Register (Jersey) Law 2026. Ahead of the enactment of the new Health and Social Registration Law, Article 70 of the 2027 Finance Law amends the GST Law to ensure the closest possible alignment and consistency of GST treatment.
20. Articles 135A and 135B of the Income Tax Law are updated by Articles 16 and 17 of the 2027 Finance Law, following the adoption of the [Control of Housing and Work \(Residential and Employment Status\) \(Jersey\) Regulations 2025](#). A corresponding change is also made to the [Income Tax \(Prescribed Limit and Rate\) \(Jersey\) Regulations 2013](#) by Article 69 of the 2027 Finance Law.
21. The provision to appeal a default assessment made by the Comptroller is removed by Article 4 of the 2027 Finance Law in cases where an employer has not filed a return. The remedy available to employer is to file a return. The ability to appeal a filed return remains unchanged. This approach aligns with provisions for all other types of tax return.
22. The Order-making power under Article 115, enabling the Minister to exempt, by Order, named entities from income tax, is expanded by Article 14 of the 2027 Finance Law to include types or classes of entity.

MCIT Law changes (Articles 54–61)

23. The MCIT Law is amended by Article 56 of the 2027 Finance Law to exclude Jersey Property Unit Trusts from the definition of a Jersey constituent entity. This is an administrative easement which gives legislative effect to the treatment already set out in technical guidance.
24. The MCIT Law is amended by Article 58 of the 2027 Finance Law to introduce a tax incentive for Pillar Two groups (the RegTech Super-deduction: 150% of certain digital expenses). This incentive is already available to groups under the Income Tax Law. The incentive is intended to qualify as a qualified tax incentive (QTI) under Pillar Two rules and is effective from fiscal years beginning on or after 1 January 2026.

Income Inclusion Rule (IIR) Law changes (Articles 62–67)

25. The IIR Law is updated to implement the Side-by-Side Safe Harbour for fiscal years beginning on or after 1 January 2026. Where an MNE Group's ultimate parent entity is located in a qualifying Side-by-Side jurisdiction (currently only the United States), the group will not be required to calculate or pay Jersey IIR tax or meet the associated notification and filing requirements.
26. The IIR Law is updated to implement safe harbours introduced under the latest OECD guidance for fiscal years beginning on or after 1 January 2026. Safe harbours are administrative easements and include the substance-based tax incentive safe harbour and the simplified effective tax rate safe harbour.

Commencement

27. The 2027 Finance Law will come into force on 1 January 2027, other than Article 70, which comes into force when the Health and Social Care Professionals Register (Jersey) Law comes into force.
28. The Minister will present an Acte Opératoire following the third reading of the 2027 Finance Law.

29. The Side-by-side safe harbour implemented in the IIR and MCIT Laws will come into force retroactively from 1 January 2026. The QTI will also come into force from this date to enable utilisation of the associated safe harbour in the Side-by-side package.

Financial and manpower implications

30. The financial and manpower implications of the 2027 Finance Law are identified in the Proposed Budget 2027-2030.

Children's Right Impact Assessment

31. A Children's Rights Impact Assessment (CRIA) has not been prepared in relation to this proposition as a CRIA is not required, in accordance with Schedule 2 to the [Children \(Convention Rights\) \(Jersey\) Law 2022](#).

Human Rights

The notes on the human rights aspects of the draft Law in the **Appendix** have been prepared by the Law Officers' Department and are included for the information of States Members. They are not, and should not be taken as, legal advice.

APPENDIX TO REPORT**Human Rights Notes on the draft Finance (2027 Budget) (Jersey) Law 202-**

These Notes have been prepared in respect of the draft Finance (2027 Budget) (Jersey) Law 202- (the “**draft Law**”) by the Law Officers’ Department. They summarise the principal human rights issues arising from the contents of the draft Law and explain why, in the Law Officers’ opinion, the draft Law is compatible with the European Convention on Human Rights (“**ECHR**”).

These notes are included for the information of States Members. They are not, and should not be taken as, legal advice.

The draft Law sets the standard rate for income tax for 2026 and amends the Income Tax (Jersey) Law 1961 (“the ITL”), the Customs and Excise (Jersey) Law 1999 (“the CE Law”), the Goods and Services Tax (Jersey) Law 2007 (“the GST Law”), the Revenue Administration (Jersey) Law 2019 (“the RAL”), the Stamp Duties and Fees (Jersey) Law 1998 (“the SD Law”), the Taxation (Land Transactions) (Jersey) Law 2009 (“the LTT Law”), the Taxation (Enveloped Property Transactions) (Jersey) Law 2022 (“the EPT Law”), the Multinational Corporate Income Tax (Jersey) Law 2025 (“the MCIT Law”), the Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025 (“the IIR Law”), the Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008 (“the GST Regulations”), the Income Tax (Prescribed Limit and Rate) (Jersey) Regulations 2013 (“the ITL Regulations”) and the Health and Social Care Professionals Register (Jersey) Law 2026.

Three articles under the ECHR have been identified as being engaged by the draft Law, Article 1 of the First Protocol, Article 6 and Article 8. These are dealt with in turn below.

The draft Law engages Article 1 of the First Protocol to the ECHR (“A1P1”), which provides for the right to the peaceful enjoyment of property.

Revenue raising measures and economic regulation will in principle engage A1P1 and the draft Law does this principally by setting the rates of income tax and increasing excise duties.

A1P1 is however a qualified right, and the Protocol explicitly provides that the right does not in any way impair the right of the State to enforce such laws as it deems necessary to control the use for property in accordance with the general interest or to secure the payment of taxes or other contributions. Contracting States are given a wide margin of appreciation to determine what it considers in the public interest in this respect.

The European Court of Human Rights has made clear that the purpose of A1P1 is primarily to guard against the arbitrary confiscation of property. None of the provisions are considered to amount to arbitrary confiscation and so it is only in the event that they are “manifestly unreasonable” that they would be in breach of A1P1. The measures included in the draft Law that engage A1P1 are standard provisions under the annual Finance Law and ones of general application directed to the raising and protection of public revenues, a legitimate public interest.

Overall, the provisions are considered to fall within the margin of appreciation afforded to contracting states and to achieve a fair balance between private property rights and the public interest. The provisions of the draft Law are therefore considered to be compliant with A1P1.

The draft Law also engages Article 6 of the ECHR, the right to a fair trial as it:

- (i) creates two new criminal offences under the CE Law with respect to customs warehousing;

- (ii) extends the scope for the Agent of the Impôts to levy a penalty in lieu of referring a matter for prosecution; and
- (iii) makes specific provision for applying civil penalties where returns are made jointly.

The two new criminal offences under the CE Law mirror offences (and the corresponding penalties which attach to them) already under that Law, in particular articles 15 and 17. The offences require prosecution in the ordinary way which is considered sufficient for the purposes of Article 6.

The provision giving the Agent of the Impôts a power to levy a penalty instead of referring a matter for prosecution is an extension of an existing power under the CE Law. It is considered likely that this provision will amount to a waiver of a person's Article 6 rights as acceptance of the penalty is voluntary so a person can insist on prosecution in the ordinary way. It is noted furthermore that the existence of this power is highlighted in the extant Terms and Conditions that Jersey Customs uses. This inclusion assists in enabling that power to be considered fully by persons who may be affected by it. In any event, any decision to levy a penalty would be susceptible to a challenge by way of judicial review. This measure is therefore considered to be compatible with Article 6.

The new civil penalty provisions under the RAL do not amend the level of penalties that may be applied, rather they concern the allocation of the penalty in the circumstances of joint filing. Any penalties applied pursuant to this new provision would be subject to appeal to the Commissioners of Appeal in the ordinary way (under Article 14 of the RAL) which is considered sufficient for Article 6 purposes.

Finally, **the draft Law engages Article 8 of the ECHR** which provides for the right to respect for private and family life. It does this by requiring the provision of information, including information about ownership of goods, to be provided to the Agent of the Impôts with respect to customs warehouses.

Article 8 is however a qualified right, and it provides that interferences may be permitted where those interferences are sufficiently justified and proportionate. It expressly includes "economic wellbeing" and "prevention of disorder and crime" as being such justifications.

Any interference with Article 8 here is readily justified. The information sought is required for customs supervision, protection of the revenue and the prevention of crime, all of which are legitimate public interests. Furthermore, where persons elect to use the customs warehousing regime, they do so subject to its disclosure requirements and arguably on a voluntary basis. Any interference with Article 8 is in any event minimal, proportionate to the legitimate aims pursued and accordingly, compatible with Article 8.

Overall, the draft Law is considered compliant with the provisions of the ECHR.

EXPLANATORY NOTE

The draft Finance (2027 Budget) (Jersey) Law 202- will, if adopted, set the standard rate of income tax for 2027 and amend tax legislation for the purpose of implementing parts of the Budget 2027-2030.

PART 1

Part 1 (Article 1) provides that income tax is charged for 2027 at the standard rate of 20 pence in the pound.

PART 2

Part 2 (Articles 2 to 17) amends the Income Tax (Jersey) Law 1961 (the “1961 Law”).

Introduction

Article 2 states that Part 2 amends the 1961 Law.

Returns

Article 3 amends Article 17A of the 1961 Law to allow the Comptroller to waive a person’s liability for a penalty for delivering a joint return late if the Comptroller is satisfied that the delay was caused by the person’s partner.

Collections and repayments

Article 4 amends Article 41BB so that the cases where an employer may appeal the Comptroller’s estimate of the amount of deductions to be paid are limited to those where the estimate has been made because the Comptroller was not satisfied that the employer had paid the correct amount.

Schedule D

Articles 5 to 8 make amendments to Articles 77A, 81Q, 81X and 81Y so that the threshold for share ownership is increased from 2% to 5% for the purposes of applying Case IIA and Case IX.

Personal allowances and reliefs

Articles 9 to 13 increase the personal allowances and exemption thresholds.

Exemptions

Article 14 amends Article 115 to expand the power of the Minister to exempt entities that are directly or indirectly owned entirely by the States or a parish so that types and classes of entities can also be exempted.

Special provision for person granted 1(1)(k) housing consent or Entitled status under Regulation 2(1)(e)

Article 15 to 17 make amendments that reflect the replacement of the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013 with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2025.

PART 3

Part 3 (Articles 18 to 40) amends the Customs and Excise (Jersey) Law 1999 (the “Customs and Excise Law”).

Introduction

Article 18 states that Part 3 amends the Customs and Excise Law.

Customs warehouses

Articles 19 to 25 amend the Customs and Excise Law to allow for the approval and operation of customs warehouses.

Article 19 amends Article 1 of the Customs and Excise Law to insert a definition of “customs warehouse”.

Article 20 amends Article 15 to allow the Agent of the Impôts to approve premises as customs warehouses and to add an offence of operating a customs warehouse without approval. The penalty for this offence is an unlimited fine. *Article 20* also makes amendments to the non-exhaustive list of conditions that the Agent may include when granting approval for any approved premises, including a customs warehouse.

Article 21 inserts new Articles 16A and 16B. Article 16A states that duty is suspended while goods are in a customs warehouse and sets out when that duty becomes payable. Article 16B sets out the conditions for storing goods in a customs warehouse. The conditions include that the goods must be goods prescribed by the Minister for Treasury and Resources by Order. The owners and depositors of goods must declare the goods in a manner directed by the Agent of the Impôts and the operator of the customs warehouse must provide all information required by the Agent relating to the ownership of the goods. A person who does not comply with the requirements of Article 16B commits an offence and is liable to a fine not more than the greater of 3 times the value of the goods or level 2 (£1,000) on the standard scale. Goods may be forfeited if the offence is committed by their owner.

Article 22 amends Article 31 (which relates to the sale of unlawfully imported or uncleared goods) so that it does not apply to goods stored in a customs warehouse if the Agent of the Impôts is satisfied duty does not need to be paid before goods are sold, disposed of or transferred.

Article 23 substitutes Article 65 which allows the Agent of the Impôts to levy a penalty instead of referring a matter for prosecution. The substituted Article applies to all offences under the Customs and Excise Law. As now, the Attorney General must be notified in all cases and retains the right to prosecute despite the decision of the Agent.

Article 24 makes amendments to Article 68 which deals with the review of decisions to set out paragraph (1) in a clearer way.

Article 25 inserts a new Article 73B which allows the Minister to prescribe fees, by Order, in connection with approvals.

Excise duty: alcohol – interpretation

Article 26 amends the definition of “small independent distiller” in Schedule 1 of the Customs and Excise Law to increase the amount of alcohol that may be distilled in a calendar year from 20,000 litres to 30,000 litres.

Excise duty: alcohol that does not qualify for tap relief

Articles 27 to 31 increase the amount of duty payable on alcohol that does not qualify for tap relief.

Excise duty: alcohol qualifying for tap relief

Articles 32 to 36 increase the amount of duty payable on alcohol that qualifies for tap relief.

Excise duty: tobacco

Article 37 increases the amount of duty payable on tobacco.

Excise duty vehicles

Articles 38 to 40 increase the amount of duty payable on vehicles.

PART 4

Part 4 (Articles 41 to 43) amends the Goods and Services Tax (Jersey) Law 2007 (“the GST Law”).

Article 41 states that Part 4 amends the GST Law.

Article 42 makes an amendment consequential on the introduction of customs warehouses to clarify that GST is not charged on goods that are stored in a customs warehouse.

Article 43 amends paragraphs 13 and 15 of Schedule 1 to remove the requirement that an application for the registration, or a variation of the registration, of a group is made within 90 days.

PART 5

Part 5 (Articles 44 to 46) amends the Revenue Administration (Jersey) Law 2019.

Article 44 states that Part 5 amends the Revenue Administration (Jersey) Law 2019.

Article 45 inserts a new Article 11A to set out how penalties work for income tax if a joint return is made.

Article 46 makes an amendment to Article 12(3) to remove unnecessary words.

PART 6

Part 6 (Article 47) amends the Stamp Duties and Fees (Jersey) Law 1998 to reduce the rates of stamp duty payable on second homes to the level that temporarily applied for 2026. It also removes the provisions that contained those temporary provisions.

PART 7

Part 7 (Article 48) amends the Taxation (Land Transactions) (Jersey) Law 2009 to make similar amendments to those made in relation to stamp duty to reduce the land transaction tax payable on second homes.

PART 8

Part 8 (Articles 49 to 53) amends the Taxation (Enveloped Property Transactions) (Jersey) Law 2022.

Article 49 states that Part 8 amends the Taxation (Enveloped Property Transactions) (Jersey) Law 2022.

Articles 50, 52 and 53 make similar amendments those made in relation to stamp duty and land transaction tax on second homes.

Article 51 inserts a new Article 13A to allow the Comptroller to reduce or remit the amount of tax.

PART 9

Part 9 (Articles 54 to 61) amends the Multinational Corporate Income Tax (Jersey) Law 2025 (the “MCIT Law”).

Article 54 states that this Part amends the MCIT Law.

Article 55 amends Article 1. The amendments update the definition of “OECD commentary” to refer to the latest published edition of the commentary. They also insert a definition of “QTI amount”.

Article 56 amends Article 7, which makes provision about the meaning of “Jersey constituent entity”. The effect of the amendment is to exclude Jersey property unit trusts (as defined in the inserted paragraph (3) of Article 7) from being Jersey constituent entities in relation to a multinational enterprise group (“MNE group”). The result is that the income of those entities is not taken into account for the purposes of calculating the amount of multinational corporate income tax charged on the MNE group (regardless of whether they fall within one of the other excluded categories of entity in Article 7 of the MCIT Law).

Article 57 amends Article 12, which sets out the steps for calculating an MNE group’s “MCIT net GloBE income”, which is the figure that forms the basis of the calculation of the charge to multinational corporate income tax. The amendment provides for an additional deduction to be made at the last stage of the calculation, in relation to fiscal years (as defined in the MCIT Law) beginning on or after 1 January 2026. The amount deducted is the group’s “QTI amount”, which is defined in new Article 13A of the MCIT Law.

Article 58 inserts a new Article 13A. The new Article provides that an MNE group’s QTI amount is an amount, which must not exceed 50% of the group’s “Jersey regulatory compliance expenditure”, claimed in respect of the group. “Jersey regulatory compliance expenditure” is defined in paragraph (2) of the new Article. Paragraph (3) of the new Article provides that the deduction in respect of the QTI amount is in addition to any deduction made in respect of an entity’s regulatory compliance expenditure at an earlier stage in the calculation under Article 12 of the MCIT Law.

Article 59 amends Article 25. The effect of the amendment is to provide for a claim under the new Article 13A to be made in the return under Article 25.

Article 60 amends the heading to Part 7 of the MCIT Law, in consequence of the amendment made by *Article 61* of this Law.

Article 61 inserts a new Article 40A. The new Article provides that the States may, by Regulations, make provision for qualified tax incentives, defined as deductions to be made for the purposes of determining an MNE group’s net GloBE income for a fiscal year.

PART 10

Part 10 (Articles 62 to 67) amends the Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025 (the “IIR Law”).

Article 62 states that this Part amends the IIR Law.

Article 63 amends Article 1. The amendment updates the definition of “OECD commentary” to refer to the latest published edition of the commentary on the Model Rules.

Article 64 inserts a new Article 4A. This provides that certain provisions of the IIR Law, including the charge to tax, do not apply to MNE groups that are “SbS safe harbour MNE groups”. These groups are still subject to some of the administrative requirements of the IIR Law. “SbS safe harbour groups” are defined as groups where the ultimate parent entity is located in a jurisdiction that is listed as a qualified SbS regime in the central record published by the OECD. At the moment, the United States is the only jurisdiction listed in that record.

Article 65 inserts a new Article 7A. The new Article modifies Rule 8.2.1 of the Model Rules for fiscal years beginning on or after 1 January 2026. Rule 8.2 makes provision for MNE groups to elect for the “top-up tax” for a jurisdiction to be zero in certain circumstances (these jurisdictions are referred to as “safe harbour jurisdictions” in the Model Rules). The amount of top-up tax for a jurisdiction is relevant for the purposes of determining the amount of IIR tax payable in relation to the group under the IIR Law. The modifications to Rule 8.2.1 enable MNE groups to make elections by reference to new safe harbour arrangements as provided for in the most recent OECD commentary.

Articles 66 and 67 amend Articles 11 and 28, in consequence of the amendments made by *Article 65 and 64*, respectively.

PART 11

Part 11 (Articles 68 and 69) amends secondary legislation.

Article 68 amends the Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008 to remove the separate fees payable by certain permitted managers and managed entities.

Article 69 amends the Income Tax (Prescribed Limit and Rate) (Jersey) Regulations 2013 to reflect the amendments made to Article 135A of the 1961 Law by Article 16 of this Law.

PART 12

Part 12 (Article 70) makes amendments that relate to the Health and Social Care Professionals Register (Jersey) Law 2026 (the “HSCP Law”). *Article 70* amends Schedule 5 of the GST Law to exempt the supplies of services and goods by dental health professionals, optometrists and orthoptists. The amendment removes the exemption for the supply of services and goods by health care professionals who are not doctors, dentists, dental health professionals, opticians, optometrists or orthoptists.

PART 13

Part 13 (Articles 71 and 72) contain final provisions.

Article 71 gives the title of this Law.

Article 72 provides that the Law will come into force on 1 January 2027, apart from Article 70 which will come into force immediately after the HSCP Law.



Jersey

DRAFT FINANCE (2027 BUDGET) (JERSEY) LAW 202-

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Jersey

DRAFT FINANCE (2027 BUDGET) (JERSEY) LAW 202-

A LAW to set the standard rate of income tax for 2027 and to implement parts of the Budget 2027-2030 by amending the [Income Tax \(Jersey\) Law 1961](#), the [Customs and Excise \(Jersey\) Law 1999](#), the [Goods and Services Tax \(Jersey\) Law 2007](#), the [Revenue Administration \(Jersey\) Law 2019](#), the [Stamp Duties and Fees \(Jersey\) Law 1998](#), the [Taxation \(Land Transactions\) \(Jersey\) Law 2009](#), the [Taxation \(Enveloped Property Transactions\) \(Jersey\) Law 2022](#) and other legislation.

<i>Adopted by the States</i>	<i>[date to be inserted]</i>
<i>Sanctioned by Order of His Majesty in Council</i>	<i>[date to be inserted]</i>
<i>Registered by the Royal Court</i>	<i>[date to be inserted]</i>
<i>Coming into force</i>	<i>[date to be inserted]</i>

THE STATES, subject to the sanction of His Most Excellent Majesty in Council, have adopted the following Law –

PART 1

STANDARD RATE OF INCOME TAX SET FOR 2027

1 Standard rate of income tax for 2027

Income tax is levied and charged for the year 2027 at the standard rate of 20 pence in the pound, in accordance with and subject to the [Income Tax \(Jersey\) Law 1961](#).

PART 2

[INCOME TAX \(JERSEY\) LAW 1961](#) AMENDED

DIVISION 1 – INTRODUCTION

2 [Income Tax \(Jersey\) Law 1961](#) amended

This Part amends the [Income Tax \(Jersey\) Law 1961](#).

DIVISION 2 – RETURNS

3 Article 17A (penalty for late delivery of return) amended

In Article 17A –

- (a) in paragraph (6), for “paragraph (7)” there is substituted “paragraph (7) or (7A)”;
- (b) after paragraph (7) there is inserted –
 - (7A) The Comptroller may waive a person’s liability under paragraph (1) or (2A) if –
 - (a) the return is delivered –
 - (i) by a responsible partner under Article 16AA; or
 - (ii) by a person who would have delivered a return as a responsible partner under Article 16AA if the other qualifying partner had not revoked an election under Article 16AB(4)(c); and
 - (b) the Comptroller is satisfied that the failure to deliver the return by the specified time was caused solely by the action of the other qualifying partner.
- (c) in paragraph (9), for “paragraph (7)” there is substituted “paragraph (7) or (7A)”.

DIVISION 3 – COLLECTION AND REPAYMENTS

4 Article 41BB (Comptroller may estimate amount employer must pay) amended

In Article 41BB(4), for “this Article” there is substituted “paragraph (1)(b) or a further notice under paragraph (2) following a notice under paragraph (1)(b)”.

DIVISION 4 – SCHEDULE D

5 Article 77A (interpretation of Articles 77A to 77E) amended

In Article 77A(1), in the definition of “intermediary services vehicle”, for “2%” in both places it occurs there is substituted “5%”.

6 Article 81Q (interpretation of Articles 81Q to 81Z) amended

In Article 81Q(1), in the definitions of “relevant time” and “share ownership”, for “2%” there is substituted “5%”.

7 Article 81X (calculation of individual’s allocated share of specified profits where distribution made to a company) amended

In Article 81X(1)(b), for “2%” there is substituted “5%”.

8 Article 81Y (connected persons) amended

In Article 81Y(1), for “2%” in each place it occurs there is substituted “5%”.

DIVISION 5 – PERSONAL ALLOWANCES AND RELIEFS**9 Article 92A (exemption from income tax for individuals whose income is not over the exemption threshold) amended**

In Article 92A(2), in the definition of “low income threshold”, for “£21,250” there is substituted “£21,850”.

10 Article 92B (increase in exemption threshold for certain child care payments) amended

In Article 92B(8) –

- (a) in the definition of “maximum increase” –
 - (i) in sub-paragraphs (a) and (b), for “£20,950” there is substituted “£21,550”;
 - (ii) in sub-paragraph (c), for “£8,050” there is substituted “£8,300”;
- (b) in the definition of “qualifying income”, in sub-paragraph (b)(ii), for “£5,900” there is substituted “£6,050”.

11 Article 95 (children) amended

In Article 95(1) and (4), for “£3,950” there is substituted “£4,050”.

12 Article 98A (additional allowance in respect of children) amended

In Article 98A(1A), for “£5,900” there is substituted “£6,050”.

13 Article 99 (increase in exemption threshold for certain spouses and civil partners) amended

In Article 99 –

- (a) after paragraph (1)(d) there is inserted –
 - (e) Partner B does not object to the Comptroller using their information to perform the calculation in paragraph (2).
- (b) for paragraph (3), there is substituted –
- (3) Partner A must provide the Comptroller with the information necessary for the Comptroller to perform the calculation in paragraph (2) unless partner B objects.

DIVISION 6 – EXEMPTIONS

14 Article 115 (miscellaneous exemptions) amended

In Article 115(2), after “entities” there is inserted “, or types or classes of entity,”.

DIVISION 7 – SPECIAL PROVISION FOR PERSON GRANTED 1(1)(K) HOUSING CONSENT
OR ENTITLED STATUS UNDER REGULATION 2(1)(E)**15 Part 21A heading amended**

In the heading to Part 21A, for “under Regulation 2(1)(e)” there is substituted “on economic grounds”.

16 Article 135A (persons granted 1(1)(k) housing consent or Entitled status under Regulation 2(1)(e)) amended

- (1) This Article amends Article 135A.
- (2) In the heading, for “under Regulation 2(1)(e)” there is substituted “on economic grounds”.
- (3) In the following places, for “Regulation 2(1)(e) status” there is substituted “Entitled status on economic grounds” –
 - (a) paragraph (1)(b);
 - (b) paragraph (2)(b);
 - (c) paragraph (2A)(a);
 - (d) paragraph (2A)(b);
 - (e) paragraph (2C)(a);
 - (f) paragraph (2C)(b).
- (4) In paragraph (13), after the definition of “dividend” there is inserted –

“Entitled status on economic grounds” means Entitled status granted under –

 - (a) Regulation 2(1)(e) of the [Control of Housing and Work \(Residential and Employment Status\) \(Jersey\) Regulations 2013](#); or
 - (b) Regulation 5 of the [Control of Housing and Work \(Residential and Employment Status\) \(Jersey\) Regulations 2025](#).
- (5) In paragraph (13), the definition of “Regulation 2(1)(e) status” is deleted.

17 Article 135B (exchange of information for the purposes of Article 135A) amended

- (1) In Article 135B(1)(a), for “Regulation 2(1)(e) status” there is substituted “Entitled status on economic grounds”.
- (2) In Article 135B(3) –
 - (a) before the definition of “officer”, there is inserted –

- “Entitled status on economic grounds” has the meaning given in Article 135A(13);
- (b) the definition of “Regulation 2(1)(e) status” is deleted.

PART 3

CUSTOMS AND EXCISE (JERSEY) LAW 1999 AMENDED

DIVISION 1 – INTRODUCTION

18 Customs and Excise (Jersey) Law 1999 amended

This Part amends the Customs and Excise (Jersey) Law 1999.

DIVISION 2 – CUSTOMS WAREHOUSES

19 **Article 1 (interpretation) amended**

In Article 1, after the definition of “customs duty” there is inserted –

“customs warehouse” means premises that are approved as a customs warehouse by the Agent of the Impôts under Article 15;

20 **Article 15 (approved premises) amended**

In Article 15 –

- (a) after paragraph (1) there is inserted –
 - (1A) The Agent of the Impôts may approve premises as a customs warehouse if the operator of the customs warehouse –
 - (a) is a person resident or established in Jersey;
 - (b) demonstrates to the satisfaction of the Agent that the customs warehouse will provide a significant economic advantage to Jersey; and
 - (c) satisfies that Agent that the customs warehouse will be operated in accordance with this Law and any conditions imposed by the Agent.
 - (1B) An approval granted under paragraph (1) or (1A) must include provisions relating to provisions relating to the manner in which the approval can be amended, suspended, renewed and cancelled.
- (b) in paragraph (2) –
 - (i) “under paragraph (1)” is deleted;
 - (ii) after sub-paragraph (e) there is inserted –
 - (f) specifying the manner in which goods are stored; and
 - (g) declarations relating to the sale, disposal or transfer of ownership of goods.
- (c) after paragraph (5) there is inserted –

- (6) A person commits an offence and is liable to a fine if the person, without reasonable excuse, operates a customs warehouse without the approval of the Agent of the Impôts.

21 Articles 16A (customs warehouses: duty suspended) and 16B (customs warehouses: conditions for storage) inserted

After Article 16 there is inserted –

16A Customs warehouses: duty suspended

- (1) Duty is suspended on goods that are stored in a customs warehouse in accordance with Article 16B.
- (2) The suspended duty becomes due on goods if –
 - (a) they are removed from the customs warehouse, unless they are removed in accordance with a procedure directed or agreed by the Agent of the Impôts; or
 - (b) they cease to be prescribed by the Minister under Article 16B;
 - (c) the Agent of the Impôts has issued a direction under paragraph (3).
- (3) The Agent of the Impôts may issue directions relating to –
 - (a) other circumstances where suspended duty becomes due; and
 - (b) whether suspended duty is treated as having been paid for purposes of relief from duty by way of drawback;
 - (c) the rate and manner in which suspended duty is to be paid.

16B Customs warehouses: conditions for storage

- (1) Goods may be stored in a customs warehouse only if –
 - (a) they are, or are of a type, prescribed by Order by the Minister for Treasury and Resources; and
 - (b) they are under customs control.
- (2) The depositor of the goods and the owner of the goods must declare the goods in the manner and form directed by the Agent of the Impôts.
- (3) The operator of the customs warehouse must provide all information required by the Agent of the Impôts relating to the goods, including information about ownership, in the manner directed by the Agent.
- (4) A person commits an offence if that person, without reasonable excuse –
 - (a) stores goods in a customs warehouse that are not permitted to be stored in the customs warehouse;
 - (b) fails to declare the goods as directed by the Agent of the Impôts; or
 - (c) fails to provide the information required by the Agent of the Impôts.
- (5) A person who commits an offence under paragraph (4) is liable to a fine not exceeding 3 times the value of the goods or level 2 on the standard scale, whichever is the greater.

- (6) Goods in respect of which an offence under paragraph (4)(a) or (b) is committed are liable to forfeiture if they are owned by the person who committed the offence.

22 Article 31 (sale of unlawfully imported or uncleared goods) amended

After Article 31(2) there is inserted –

- (3) This Article does not apply if the goods are stored in a customs warehouse and the Agent of the Impôts has agreed that duty does not need to be paid before the sale, disposal or transfer of ownership of the goods.

23 Article 65 (power of Agent to levy penalty) amended

For Article 65 there is substituted –

65 Power of Agent to levy penalty

- (1) If the Agent of the Impôts considers that a person has committed an offence under this Law, the Agent may, instead of referring the matter to a Centenier for the person to be prosecuted for that offence, accept a sum by way of a penalty that the Agent considers appropriate.
- (2) The sum accepted by way of a penalty must not exceed the greater of –
 - (a) 3 times the level of duty payable;
 - (b) the value of the goods; or
 - (c) if the value of the goods cannot be ascertained, the amount of a fine of level 3 on the standard scale.
- (3) If the Agent of the Impôts accepts a penalty under paragraph (1) the Agent must notify the Attorney General.
- (4) The fact that a person has paid a penalty under paragraph (1), does not affect the right of the Attorney General to prosecute that person for an offence under this Law or to direct that the person is prosecuted for that offence.
- (5) If a person has paid a penalty under paragraph (1) in relation to an offence for which the person is later prosecuted, the amount of such penalty must be refunded by the Agent of the Impôts.

24 Article 68 (review of decisions) amended

For Article 68(1) there is substituted –

- (1) A person aggrieved by a decision to which this Article applies may, within 1 month of the decision being communicated to the person, apply to have it reviewed –
 - (a) by the Minister, in the case of a decision made by the Agent of the Impôts –
 - (i) under sub-paragraph (b);
 - (ii) described in paragraph (5)(d); or

- (iii) described in paragraph (5)(c) that imposes any conditions, limitations, restrictions, prohibitions or other requirements under any provision of the Law apart from Article 5(1), 39 or 41; or
- (b) by the Agent of the Impôts, in the case of a decision made by any other officer.

25 Article 73B (Approvals: fees) inserted

After Article 73A there is inserted –

73B Approvals: fees

The Minister may, by Order, prescribe fees in relation to any function of the Agent of the Impôts or an officer of the Impôts in connection with the granting and administration of approvals.

DIVISION 3 – EXCISE DUTY: ALCOHOL – INTERPRETATION

26 Excise duty: alcohol – interpretation

In Schedule 1, paragraph 2(4)(b) for “20,000 litres” there is substituted “30,000 litres”.

DIVISION 4 – EXCISE DUTY: ALCOHOL THAT DOES NOT QUALIFY FOR TAP RELIEF

27 Excise duty: spirits and spirits-based drinks that do not qualify for tap relief

In Schedule 1, paragraph 4 –

- (a) in clause (a) for “£23.32” there is substituted “£23.98”;
- (b) in clause (b) and (c) for “£46.64” there is substituted “£47.95”.

28 Excise duty: wines that do not qualify for tap relief

In Schedule 1, for the table in paragraph 5 there is substituted –

Strength of wines	Rate per hectolitre of wine (£)
Wines exceeding 1.2% volume but not exceeding 5.5% volume	93.50
Wines exceeding 5.5% volume but not exceeding 15% volume	247.77
Wines exceeding 15% volume but not exceeding 22% volume	326.66
	Rate per litre of alcohol (£)
Wines exceeding 22% volume	47.95

29 Excise duty: beer that does not qualify for tap relief

In Schedule 1, paragraph 6 –

(a) for the table in sub-paragraph (1) there is substituted –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	19.47
Beer exceeding 2.8% volume but not exceeding 4.9% volume	38.93
Beer exceeding 4.9% volume	72.46

(b) for the table in sub-paragraph (2) there is substituted –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	38.93
Beer exceeding 2.8% volume but not exceeding 4.9% volume	77.86
Beer exceeding 4.9% volume	144.91

30 Excise duty: cider that does not qualify for tap relief

In Schedule 1, paragraph 7 –

(a) for the table in sub-paragraph (1) there is substituted –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	19.47
Cider exceeding 2.8% volume but not exceeding 4.9% volume	38.93
Cider exceeding 4.9% volume	72.46

(b) for the table in sub-paragraph (2) there is substituted –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	38.93
Cider exceeding 2.8% volume but not exceeding 4.9% volume	77.86
Cider exceeding 4.9% volume	144.91

31 Excise duty: other alcoholic beverages that do not qualify for tap relief

In Schedule 1, paragraph 8, for “£46.64” there is substituted “£47.95”.

DIVISION 5 – EXCISE DUTY: ALCOHOL QUALIFYING FOR TAP RELIEF

32 Excise duty: spirits-based drinks qualifying for tap relief

In Schedule 1, paragraph 10 –

(a) for the table in sub-paragraph (1) there is substituted –

Strength of drink	Rate per litre of alcohol (£)
Drinks exceeding 1.2% volume but not exceeding 4.9% volume	20.38
Drinks exceeding 4.9% volume	21.58

(b) for the table in sub-paragraph (2) there is substituted –

Strength of drink	Rate per litre of alcohol (£)
Drinks exceeding 1.2% volume but not exceeding 4.9% volume	40.75
Drinks exceeding 4.9% volume	43.16

33 Excise duty: wines qualifying for tap relief

In Schedule 1, for the table in paragraph 11 there is substituted –

Strength of wines	Rate per hectolitre of wine (£)
Wines exceeding 1.2% volume but not exceeding 4.9% volume	79.47
Wines exceeding 4.9% volume but not exceeding 5.5% volume	84.15
Wines exceeding 5.5% volume but not exceeding 15% volume	222.99
Wines exceeding 15% volume but not exceeding 22% volume	293.99
	Rate per litre of alcohol (£)
Wines exceeding 22% volume	43.16

34 Excise duty: beer qualifying for tap relief

In Schedule 1, paragraph 12 –

(a) for the table in sub-paragraph (1) there is substituted –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	16.55
Beer exceeding 2.8% volume but not	33.09

Strength of beer	Rate per hectolitre of beer (£)
exceeding 4.9% volume	
Beer exceeding 4.9% volume	65.21

(b) for the table in sub-paragraph (2) there is substituted –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	33.09
Beer exceeding 2.8% volume but not exceeding 4.9% volume	66.18
Beer exceeding 4.9% volume	130.41

35 Excise duty: cider qualifying for tap relief

In Schedule 1, paragraph 13 –

(a) for the table in sub-paragraph (1) there is substituted –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	16.55
Cider exceeding 2.8% volume but not exceeding 4.9% volume	33.09
Cider exceeding 4.9% volume	65.21

(b) for the table in sub-paragraph (2) there is substituted –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	33.09
Cider exceeding 2.8% volume but not exceeding 4.9% volume	66.18
Cider exceeding 4.9% volume	130.41

36 Excise duty: other alcoholic beverages qualifying for tap relief

In Schedule 1, for the table in paragraph 14 there is substituted –

Strength of beverage	Rate per litre of alcohol (£)
Beverages exceeding 1.2% volume but not exceeding 4.9% volume	40.75
Beverages exceeding 4.9% volume but not exceeding 5.5% volume	43.16

DIVISION 6 – EXCISE DUTY: TOBACCO

37 Excise duty: tobacco

In Schedule 1, for the table in paragraph 15(2) there is substituted –

Type of tobacco	Rate of excise duty per kilogram (£)
(a) unprocessed tobacco	776.34
(b) cigars	990.67
(c) cigarettes	1,016.93
(d) hand-rolling tobacco	1,016.93
(e) processed tobacco other than types (b) to (d)	809.01

DIVISION 7 – EXCISE DUTY: VEHICLES

38 Excise duty: motor vehicles – standard vehicles

In Schedule 1, paragraph 17 –

(a) for the table in sub-paragraph (4) there is substituted –

Established CO ₂ mass emission figure (g)	Vehicle emissions duty (£)
0	0
1-50	38
51-75	79
76-100	259
101-125	477
126-150	809
151-175	1,696
176-200	5,958
201 or more	12,748

(b) for sub-paragraph (5) there is substituted –

(5) For motor vehicles (other than commercial vehicles) that do not have an established CO₂ mass emission figure, vehicle emissions duty is charged at the following rates for the year in which it is payable –

Cylinder capacity of engine (cm ³)	Vehicle emissions duty (£)
0	0

Cylinder capacity of engine (cm³)	Vehicle emissions duty (£)
1-500	38
501-1400	315
1401-1800	612
1801-2000	920
2001-2500	1,459
2501-3000	2,638
3001-3500	5,958
3501 or more	12,748

39 Excise duty: motor vehicles – commercial vehicles

In Schedule 1, paragraph 18 –

(a) for the table in sub-paragraph (3) there is substituted –

Established CO₂ mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-50	0	0
51-75	0	59
76-100	0	176
101-125	59	293
126-150	176	470
151-175	293	880
176-200	470	1,466
201 or more	880	2,110

(b) for the table in sub-paragraph (4) there is substituted –

Cylinder capacity of engine (cm³)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-500	0	0
501-1400	0	234
1401-1800	0	410

Cylinder capacity of engine (cm³)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
1801-2000	234	586
2001-2500	410	820
2501-3000	586	1,173
3001-3500	820	1,525
3501 or more	1,173	2,110

40 Excise duty: restricted speed agricultural tractors

In Schedule 1, for the table in paragraph 19(2) there is substituted –

1 Cylinder capacity of engine (cm³)	2 Tractor first registered in Jersey (£)	3 Tractor first registered outside Jersey 1 year or less ago (£)	4 Tractor first registered outside Jersey more than 1 but 2 years or less ago (£)	5 Tractor first registered outside Jersey more than 2 years ago (£)
0	0	0	0	0
More than 0 but not more than 1000	0	0	0	0
More than 1000 but not more than 1400	191	191	127	95
More than 1400 but not more than 1800	318	318	209	158
More than 1800 but not more than 2000	482	482	311	243
More than 2000 but not more than 2500	635	635	412	318
More than 2500 but not more than 3000	952	952	623	476

1 Cylinder capacity of engine (cm³)	2 Tractor first registered in Jersey (£)	3 Tractor first registered outside Jersey 1 year or less ago (£)	4 Tractor first registered outside Jersey more than 1 but 2 years or less ago (£)	5 Tractor first registered outside Jersey more than 2 years ago (£)
More than 3000 but not more than 3500	1,270	1,270	825	635
More than 3500	1,588	1,588	1,035	793

PART 4

GOODS AND SERVICES TAX (JERSEY) LAW 2007 AMENDED

41 Goods and Services Tax (Jersey) Law 2007 amended

This Part amends the Goods and Services Tax (Jersey) Law 2007.

42 **Article 6 (charge to GST) amended**

After Article 6(1A) there is inserted –

- (1B) Paragraph (1) does not apply to goods that are stored in a customs warehouse as defined in the Customs and Excise (Jersey) Law 1999.

43 **Schedule 1 (registration) amended**

In Schedule 1 –

- (a) paragraph 13(5)(b) is deleted;
- (b) paragraph 15(5)(b) is deleted.

PART 5

REVENUE ADMINISTRATION (JERSEY) LAW 2019 AMENDED

44 Revenue Administration (Jersey) Law 2019 amended

This Part amends the Revenue Administration (Jersey) Law 2019.

45 **Article 11A (penalty: joint returns) inserted**

After Article 11 there is inserted –

11A Penalty: joint returns

- (1) This Article applies if a responsible partner delivers to the Comptroller a joint return under Article 16 of the Income Tax Law that is incorrect in a material particular.
- (2) If the return is incorrect as a result of information that the responsible partner carelessly or deliberately provided, the responsible partner is liable to a penalty in accordance with Article 12.
- (3) If the return is incorrect as a result of information that the other partner carelessly or deliberately provided, the other partner is liable to a penalty in accordance with Article 12.
- (4) If a partner carelessly or deliberately provides information that results in the return being incorrect in more than 1 material particular, that partner is liable to a penalty for each incorrect material particular caused by that information.
- (5) In this Article –
 - “other partner” means the qualifying partner who is not required to deliver a return under Article 16 of the Income Tax Law;
 - “qualifying partner” has the meaning given in Article 16AA of the Income Tax Law;
 - “responsible partner” means the qualifying partner who is required to deliver a return under Article 16 of the Income Tax Law.

46 Article 12 (amount of penalty) amended

In Article 12(3), “not less than” is deleted.

PART 6**STAMP DUTIES AND FEES (JERSEY) LAW 1998 AMENDED****47 Schedule 1 (judicial fees) of the Stamp Duties and Fees (Jersey) Law 1998 amended**

In Schedule 1 of the Stamp Duties and Fees (Jersey) Law 1998 –

- (a) for the table in paragraph 2A there is substituted –

Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
(i) does not exceed £50,000	£2.50 for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii) exceeds £50,000 but does not exceed £300,000	£1,250 in respect of the first £50,000, plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii) exceeds £300,000 but does not exceed	£10,000 in respect of the first £300,000, plus £4 for each	Contract	Greffier

Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
£500,000	£100 or part of £100 in excess thereof		
(iv) exceeds £500,000 but does not exceed £700,000	£18,000 in respect of the first £500,000, plus £5 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v) exceeds £700,000 but does not exceed £1,000,000	£28,000 in respect of the first £700,000, plus £5.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vi) exceeds £1,000,000 but does not exceed £1,500,000	£44,500 in respect of the first £1,000,000 plus £6.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vii) exceeds £1,500,000 but does not exceed £2,000,000	£77,000 in respect of the first £1,500,000 plus £7.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(viii) exceeds £2,000,000 but does not exceed £3,000,000	£114,500 in respect of the first £2,000,000 plus £9.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(ix) exceeds £3,000,000 but does not exceed £6,000,000	£209,500 in respect of the first £3,000,000 plus £12 for each £100 or part of £100 in excess thereof	Contract	Greffier
(x) exceeds £6,000,000	£569,500 in respect of the first £6,000,000 plus £13 for each £100 or part of £100 in excess thereof	Contract	Greffier

- (b) paragraph 2B is deleted;
- (c) in paragraph 3, item 13, paragraph (I) –
 - (i) in clause (i)(B) for “£3.50” there is substituted “£2.50”;
 - (ii) in clause (ii)(B) for “£3,500” there is substituted “£2,500”;
 - (iii) in clause (ii)(B) for “£3.75” there is substituted “£2.75”.

PART 7**TAXATION (LAND TRANSACTIONS) (JERSEY) LAW 2009 AMENDED****48 Schedule (value of transaction and rate of LTT applicable) of Taxation (Land Transactions) (Jersey) Law 2009 amended**

In paragraph 5 of the Schedule of the Taxation (Land Transactions) (Jersey) Law 2009 –

(a) for the table in sub-paragraph (3) there is substituted –

Value of the transaction	Variable element of tax
does not exceed £50,000	£2.50 for each £100 or part of £100 subject to a minimum of £10
exceeds £50,000 but does not exceed £300,000	£1,250 in respect of the first £50,000, plus £3.50 for each £100 or part of £100 in excess of that
exceeds £300,000 but does not exceed £500,000	£10,000 in respect of the first £300,000, plus £4 for each £100 or part of £100 in excess of that
exceeds £500,000 but does not exceed £700,000	£18,000 in respect of the first £500,000, plus £5 for each £100 or part of £100 in excess of that
exceeds £700,000 but does not exceed £1,000,000	£28,000 in respect of the first £700,000, plus £5.50 for each £100 or part of £100 in excess of that
exceeds £1,000,000 but does not exceed £1,500,000	£44,500 in respect of the first £1,000,000 plus £6.50 for each £100 or part of £100 in excess of that
exceeds £1,500,000 but does not exceed £2,000,000	£77,000 in respect of the first £1,500,000 plus £7.50 for each £100 or part of £100 in excess of that
exceeds £2,000,000 but does not exceed £3,000,000	£114,500 in respect of the first £2,000,000 plus £9.50 for each £100 or part of £100 in excess of that
exceeds £3,000,000 but does not exceed £6,000,000	£209,500 in respect of the first £3,000,000 plus £12 for each £100 or part of £100 in excess of that
exceeds £6,000,000	£569,500 in respect of the first £6,000,000 plus £13 for each £100 or part of £100 in excess of that

(b) sub-paragraph (4) is deleted.

PART 8

TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (JERSEY) LAW 2022 AMENDED

49 Taxation (Enveloped Property Transactions) (Jersey) Law 2022 amended

This Part amends the Taxation (Enveloped Property Transactions) (Jersey) Law 2022.

50 **Article 7 (calculation of charge to tax) amended**

Article 7(12) is deleted.

51 **Article 13A (reduction or remission of tax) inserted**

After Article 13 there is inserted –

13A Reduction or remission of tax

- (1) The Comptroller may reduce or remit the amount of tax charged on a relevant transaction in a case if the Comptroller thinks it just to do so.
- (2) There is no right of appeal against a decision of the Comptroller under paragraph (1).
- (3) The Minister may issue directions to the Comptroller regarding the exercise of the discretion in paragraph (1) and the Comptroller must have regard to those directions.

52 **Schedule 2 (calculation of variable element of tax) amended**

In Schedule 2 –

- (a) for Table B there is substituted –

(1) Market value of enveloped property	(2) Variable element of tax (standard rate)	(3) Variable element of tax (higher rate)
Exceeding £500,000 but not exceeding £700,000	£8,000 in respect of the first £500,000 plus £3 for each £100 or part of £100 in excess of that	£18,000 in respect of the first £500,000, plus £5 for each £100 or part of £100 in excess of that
Exceeding £700,000 but not exceeding £1,000,000	£14,000 in respect of the first £700,000 plus £3.50 for each £100 or part of £100 in excess of that	£28,000 in respect of the first £700,000, plus £5.50 for each £100 or part of £100 in excess of that
Exceeding £1,000,000 but not exceeding £1,500,000	£24,500 in respect of the first £1,000,000 plus £4.50 for each £100 or part of £100 in excess of that	£44,500 in respect of the first £1,000,000 plus £6.50 for each £100 or part of £100 in excess of that
Exceeding £1,500,000 but not exceeding £2,000,000	£47,000 in respect of the first £1,500,000 plus £5.50 for each £100 or part of £100 in	£77,000 in respect of the first £1,500,000 plus £7.50 for each £100 or part of £100 in

(1) Market value of enveloped property	(2) Variable element of tax (standard rate)	(3) Variable element of tax (higher rate)
	excess of that	excess of that
Exceeding £2,000,000 but not exceeding £3,000,000	£74,500 in respect of the first £2,000,000 plus £7.50 for each £100 or part of £100 in excess of that	£114,500 in respect of the first £2,000,000 plus £9.50 for each £100 or part of £100 in excess of that
Exceeding £3,000,000 but not exceeding £6,000,000	£149,500 in respect of the first £3,000,000 plus £10 for each £100 or part of £100 in excess of that	£209,500 in respect of the first £3,000,000 plus £12 for each £100 or part of £100 in excess of that
Exceeding £6,000,000	£449,500 in respect of the first £6,000,000 plus £11 for each £100 or part of £100 in excess of that	£569,500 in respect of the first £6,000,000 plus £13 for each £100 or part of £100 in excess of that

(b) in Table C, column 3 –

- (i) for “£18,500” there is substituted “£13,500”;
- (ii) for “£3.75” there is substituted “£2.75”.

53 Schedule 4 (calculation of variable element of tax in 2026 where higher rate applies) deleted

Schedule 4 is deleted.

PART 9

MULTINATIONAL CORPORATE INCOME TAX (JERSEY) LAW 2025 AMENDED

54 Multinational Corporate Income Tax (Jersey) Law 2025 amended

This Part amends the Multinational Corporate Income Tax (Jersey) Law 2025.

55 Article 1 (interpretation) amended

- (1) This Article amends Article 1(1).
- (2) For the definition of “OECD commentary” there is substituted –

“OECD commentary” means the consolidated commentary published on 28 May 2026 by the OECD as “Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2026);
- (3) After the definition of “OECD commentary” there is inserted –

“QTI amount” is defined in Article 13A(1);

56 Article 7 (Jersey constituent entity) amended

- (1) This Article amends Article 7.
- (2) After paragraph (1)(b)(iii) there is inserted –
 - (iv) a Jersey property unit trust (JPUT).
- (3) After paragraph (2) there is inserted –
 - (3) An entity is a “Jersey property unit trust (JPUT)” in relation to a fiscal year if –
 - (a) it is a unit trust; and
 - (b) at the end of the fiscal year, at least 75% of the value of the trust property is directly or indirectly attributable to immovable property that is –
 - (i) held for the purpose of letting it or hiring it out, or making it available for let or hire, including on a short-term or temporary basis; or
 - (ii) used for purposes ancillary to the business of letting or hiring out the property referred to in clause (i).
 - (4) In paragraph (3) the following terms have the same meaning as in the [Trusts \(Jersey\) Law 1984](#) (see Article 1 of that Law) –
 - (a) trust property;
 - (b) unit trust.

57 Article 12 (MCIT net GloBE income) amended

For Article 12(1)(d) there is substituted –

- (d) the amount given by –
 - (i) deducting the loss amount from the income amount; and
 - (ii) for a fiscal year beginning on or after 1 January 2026, deducting the group’s QTI amount from the amount determined under clause (i).

58 Article 13A (QTI amount) inserted

After Article 13 there is inserted –

13A QTI amount

- (1) The “QTI amount”, in relation to a chargeable MNE group for a fiscal year beginning on or after 1 January 2026, is the amount, which must not exceed 50% of the group’s Jersey regulatory compliance expenditure for the fiscal year, claimed by the reporting entity for the purposes of Article 12(1)(d)(ii).
- (2) A chargeable MNE group’s “Jersey regulatory compliance expenditure”, for a fiscal year, is the total amount of the regulatory compliance expenditure of each qualifying entity for that fiscal year.
- (3) A chargeable MNE group may make a deduction in respect of the QTI amount under Article 12(1)(d)(ii) even if a deduction has been made in respect of the

entity's regulatory compliance expenditure in determining the entity's GloBE income or loss under Article 12(1)(a).

(4) In this Article –

“qualifying entity” means, in relation to a chargeable MNE group, an entity that is –

- (a) a Jersey constituent entity; and
- (b) an entity to which Article 123D of the ITL 1961 applies (financial services companies);

“regulatory compliance activity” means an activity specified in Article 3AF(2) of the ITL 1961;

“regulatory compliance expenditure” means expenditure, incurred for the purposes of regulatory compliance activity, on items specified in Article 70E(2) of the ITL 1961.

59 Article 25 (self-assessment: content and form of MCIT return) amended

In Article 25(1), after paragraph (b) there is inserted –

- (ba) a claim (if any) made by the reporting entity, under Article 13A, for the purposes of Article 12(1)(d)(ii) (deduction of QTI amount); and

60 Part 7 (qualified refundable tax credits) amended

For the heading of Part 7 there is substituted –

PART 7

POWER TO MAKE FURTHER PROVISION

61 Article 40A (power to make provision for qualified tax incentives) inserted

After Article 40 there is inserted –

40A Power to make provision for qualified tax incentives

- (1) The States may, by Regulations, make provision for qualified tax incentives.
- (2) In this Article, “qualified tax incentive” means a deduction to be made from an amount determined under any provision of Article 12(1), for the purpose of calculating a chargeable MNE group's net GloBE income for a fiscal year.
- (3) Regulations under paragraph (1) may, in particular –
 - (a) impose conditions on the application of a qualified tax incentive;
 - (b) provide that the amount of a qualified tax incentive must not exceed an amount determined in accordance with the Regulations;
 - (c) amend this Law for the purposes of, and for purposes in connection with, applying a qualified tax incentive.

PART 10

MULTINATIONAL TAXATION (GLOBAL ANTI-BASE EROSION – IIR TAX) (JERSEY) LAW 2025 AMENDED

62 Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 2025 amended

This Part amends the [Multinational Taxation \(Global Anti-Base Erosion – IIR Tax\) \(Jersey\) Law 2025](#).

63 Article 1 (interpretation) amended

In Article 1, in the definition of “OECD commentary” –

- (a) in paragraph (a), for “published on 25 April 2024 by the OECD as “Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2023)” ” there is substituted “published on 28 May 2026 by the OECD as “Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2026)” ”; and
- (b) in paragraph (b), for “25 April 2024” there is substituted “28 May 2026”.

64 Article 4A (exceptions for SbS safe harbour MNE groups) inserted

After Article 4 there is inserted –

4A Exceptions for SbS safe harbour MNE groups

- (1) For a fiscal year beginning on or after 1 January 2026, the following provisions do not apply in relation to an SbS safe harbour MNE group –
 - (a) Article 11 (MNE group required to determine amounts);
 - (b) Article 12 (qualifying entity required to pay IIR tax);
 - (c) Division 1 of Part 5 (notification of entity filing the GloBE return);
 - (d) Article 18 (qualifying entity required to file IIR return).
- (2) An MNE group is an “SbS safe harbour MNE group” if the ultimate parent entity of the MNE group is located in a jurisdiction that is –
 - (a) listed as a qualified SbS regime in the central record for purposes of the Global Minimum Tax, published from time to time by the OECD; and
 - (b) specified, for the purposes of this Article, by the Minister for Treasury and Resources by Order.

65 Article 7A (safe harbours) inserted

After Article 7 there is inserted –

7A Safe harbours

- (1) In Rule 8.2.1, the reference to the conditions provided under the GloBE Implementation Framework and applicable for a particular fiscal year includes, in relation to a fiscal year beginning on or after 1 January 2026 –
 - (a) a reference to the conditions provided for in section 3 of chapter 2 of Annex A to the OECD commentary (substance-based tax incentive safe harbour) and, for that purpose, the reference in Rule 8.2.1 to the top-up tax for a jurisdiction is a reference to the portion of the top-up tax that corresponds to qualified tax incentives; and
 - (b) a reference to the conditions provided for in section 4 of chapter 2 of Annex A to the OECD commentary (simplified ETR safe harbour).
- (2) In paragraph (1)(a), “qualified tax incentives” has the same meaning as in section 3 of chapter 2 of Annex A to the OECD commentary (see, in particular, paragraph 3 in box 2.3, after paragraph 1 of that section).

66 Article 11 (MNE group required to determine amounts) amended

In Article 11(1)(c), for “and 8.2” there is substituted “and Rule 8.2 (as modified by Article 7A)”.

67 Article 28 (penalty for failure to submit a return) amended

In Article 28(1)(b), after “IIR return” there is inserted “, required in accordance with Article 18,”.

PART 11**AMENDMENTS TO SECONDARY LEGISLATION****68 [Goods and Services Tax \(International Services Entities\) \(Jersey\) Regulations 2008](#) amended**

In Regulation 4 (basis of fee) of the [Goods and Services Tax \(International Services Entities\) \(Jersey\) Regulations 2008](#) –

- (a) in paragraph (1) –
 - (i) sub-paragraphs (ca) and (fa) are deleted;
 - (ii) in sub-paragraph (d), “, but a fee is not payable if a fee is paid under sub-paragraph (ca)” is deleted;
 - (iii) in sub-paragraph (f), “, but a fee is not payable if a fee is paid under sub-paragraph (fa)” is deleted;
 - (iv) in sub-paragraph (g)(ii) and (h)(ii) for “sub-paragraphs (b) to (fa)” there is substituted “sub-paragraphs (b) to (f)”;
- (b) paragraph (2)(ba) is deleted.

69 [Income Tax \(Prescribed Limit and Rate\) \(Jersey\) Regulations 2013](#) amended

In Regulation 2(3)(c) (prescribed limit) of the [Income Tax \(Prescribed Limit and Rate\) \(Jersey\) Regulations 2013](#), for “Regulation 1(1)(e) status” there is substituted “Entitled status on economic grounds”.

PART 12**AMENDMENTS RELATING TO HEALTH AND SOCIAL CARE PROFESSIONALS REGISTER
(JERSEY) LAW 2026****70 [Goods and Services Tax \(Jersey\) Law 2007](#) amended**

- (1) This Article amends Schedule 5, paragraph 4 (Group 4 – medical and paramedical supplies) of the [Goods and Services Tax \(Jersey\) Law 2007](#).
- (2) In sub-paragraph (1) –
 - (a) for clauses (b) and (c) there is substituted –

- (b) the supply of any service or goods by a dentist or a person registered as a dental care professional under the Health and Social Care Professionals Register (Jersey) Law 2026 in the course of their practice as a dentist or dental care professional;
 - (c) the supply of any service or goods by a person registered as an optician, optometrist or orthoptist under the Health and Social Care Professionals Register (Jersey) Law 2026 in the course of their practice as an optician, optometrist or orthoptist;
 - (b) clause (d) is deleted.
- (3) In sub-paragraph (2)(a), for “clauses (a) to (d)” there is substituted “clauses (a) to (c)”.

PART 13**FINAL PROVISIONS****71 Title**

This Law is the Finance (2027 Budget) (Jersey) Law 202-.

72 Commencement

- (1) Article 70 of this Law comes into force immediately after the Health and Social Care Professionals Register (Jersey) Law 2026 comes into force.
- (2) The rest of this Law comes into force on 1 January 2027.