WQ.365/2025

WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY M.B. ANDREWS OF ST HELIER NORTH
QUESTION SUBMITTED ON MONDAY 6th OCTOBER 2025
ANSWER TO BE TABLED ON MONDAY 13th OCTOBER 2025

Question

"In relation to High Value Residents, will the Minister state for each of the last five years how much personal income tax they contributed under the 20 per cent income tax threshold and how much they contributed above the personal income tax threshold at 1 per cent?"

Answer

The 'personal income tax threshold' is taken to mean the prescribed limit in the Income Tax (Prescribed Limit and Rate) (Jersey) Regulations 2013.

Information is provided for the fourth version of the HVR tax regime that commenced in 2018. HVRs under this regime pay tax at 20% up to the prescribed limit, and at 1% on the excess. The prescribed limit was increased from £725,000 to £850,000 from 2023.

Year of assessment	Tax paid at 20% (£m)	Tax paid at 1% (£m)
2019	2.2	0.4
2020	4.2	0.6
2021	7.3	1.4
2022	9.7	1.6
2023	11.8	5.0

Data for 2024 will not be available until after Q1 2026.