Minister for Treasury
and Resources

Government of Jersey

Government of Jersey
Union Street | St Helier | Jersey | JE2 3DN

Deputy Helen Miles
Chair – Corporate Services Scrutiny Panel

BY EMAIL

30 September 2025

Dear Chair,

Corporate Services Scrutiny Panel: Proposed Budget 2026-2029 Review

Further to the Deputy Chair's letter dated 23 September 2025, please see below in answer to the Panel's request for information.

• Progress reporting on the projects and/or workstreams agreed by the States Assembly as part of the Government Plan 2025-28 including:
- **o Where these are continuing in 2026**
- **o Where these have been delayed and the rationale for this**
- **o Where these have been cancelled and the rationale for this**

Project / workstream	Workstreams	Continuing into 2026 / Delayed / Cancelled	Rationale
Revenue Transformation (Phase 3)	"Jersey Tax Professional" City and Guilds accredited learning programme	Complete	N/A
	Launch of "Combined Employer Return" - can collect ITIS, contributions and workforce data at the same time	Complete	N/A
	Online enquiry services ("online forms") Tax Community Helpdesk delivered	Complete	N/A
	Extend Economic Substance Law to include partnerships	Complete	N/A
	Grow compliance function to increase yield	Complete	N/A
	Contribution Function Integration project (CFI) – this programme of work saw Social Security Contributions moved from a legacy system, Nessie, into the Revenue Management System	Complete	N/A

Revenue Transformation (Phase 4)	AEOI (automatic exchange of information) – the enhancement of the AEOI MAN system is required to ensure Jersey's compliance with the Common Reporting Standard and FATCA	Due for delivery in December 2025 and is on target.	N/A
	Independent Taxation – This will deliver the remaining phases, including building into our digital systems the compensatory allowance and ability for taxpayers to file jointly. Monies are also allocated to ensure taxpayers have targeted communication to aid with the transition	On target	N/A
Pillar 2 implementation	The Government of Jersey is currently in the tendering phase to procure services for the development of a Pillar Two tax system. This programme will support Jersey's implementation of the OECD's global minimum tax framework. It is expected to run for a minimum of two years and will include the design, build, and delivery of a digital service to support compliance and reporting obligations under Pillar Two	Continuing into 2026	N/A

• An outline of any changes in policy direction or delivery for 2026 and the impact thereof

Following the proposed "side-by-side" approach to Pillar Two (in which U.S.-headquartered multinational groups would be excluded from the scope of aspects of the Pillar Two regime), Jersey is closely involved in the current discussions at the OECD Steering Group.

Jersey remains agile and responsive to international tax developments and remains committed to preserving Jersey's overall competitiveness. Regardless of the US position and ongoing discussions, the Pillar Two tax rules were implemented in Jersey from 1 January 2025, with affected entities currently in the process of registering for reporting and payment beginning in 2026.

• An outline of any changes to staff posts and restructuring within your department and the anticipated resultant savings and impact on service delivery

The role savings target for 2025 has been met in full across Treasury and Exchequer directorates utilising vacancy management optimisation. This has resulted in the removal of 9.0 roles, which includes 2.0 Director (Tier 2) roles (Risk and Assurance / Investments) (pending a restructure), 2.0 vacant roles within the Corporate Portfolio Management Office and 5.0 vacant roles within Commercial Services.

As the role savings targets were achieved through vacancy management optimisation, opportunities were taken to review essential service delivery, ensuring minimal service impact.

• An update on the efficiencies and other savings for the Department for Treasury and Exchequer to be delivered in 2025 and how these were achieved

Saving targets allocated to the department in 2025 included office accommodation property savings (£110,000), 20% reduction of growth allocated in the 2024 Government Plan (£335,000) and roles savings targets (£1,009,000) which have all been achieved in full, recurringly.

Role savings target has been met in full across Treasury & Exchequer directorates, as explained above.

Yours sincerely

Deputy Elaine Millar
Minister for Treasury and Resources

E e.millar2@gov.je