



Jersey

INCOME TAX (PRESCRIBED LIMIT AND RATE) (JERSEY) REGULATIONS 2013

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THE STATES, in pursuance of Article 135A(12) of the [Income Tax \(Jersey\) Law 1961](#), have made the following Regulations –

Commencement [[see endnotes](#)]

1 Interpretation¹

In these Regulations, a reference to an Article by number is a reference to the Article of that number in the [Income Tax \(Jersey\) Law 1961](#).

2 Prescribed limit²

- (1) The limit prescribed for the purposes of Article 135A(3) is £625,000.
- (2) The limit prescribed for the purposes of Article 135A(3A)(a) is £725,000.
- (3) The limit prescribed for the purposes of Article 135A(3A)(b) where only that sub-paragraph applies to a high value resident by reason of a request by that high value resident granted under Article 135A(2B), is –
 - (a) in relation to a high value resident to whom the grant of consent mentioned in Article 135A(1)(a) was made before 30th December 2010 (other than one to whom sub-paragraph (b) applies), £500,000;
 - (b) in relation to a high value resident –
 - (i) such as described in sub-paragraph (a), and
 - (ii) to whom Article 135A(3) applies by reason of a request by that high value resident granted by the Minister as described in Article 135A(2)(c), £625,000;
 - (c) in relation to a high value resident –
 - (i) to whom the grant of consent mentioned in Article 135A(1)(a), or the grant of Regulation 1(1)(e) status, as the case may be, was made on or after 30th December 2010 and before 1st January 2018,
 - (ii) other than such a high value resident as described in Article 135A(2A)(b) or (c),
£625,000.

- (3A) The limit prescribed for the purposes of Article 135A(3A)(b) other than where that sub-paragraph applies in the circumstances referred to in paragraph (3), is £725,000.³
- (4) The limit prescribed for the purposes of Article 135A(5) is £1 million.

3 Prescribed rate⁴

- (1) The rate prescribed for the purposes of Articles 135A(3) and (3A)(a) is 1 pence in the pound.
- (2) The rate prescribed for the purposes of Article 135A(5) is –
- (a) on the first £500,000 of the income to be charged to tax in accordance with that paragraph, 10 pence in the pound;
 - (b) on the remainder of that income, 1 pence in the pound.

4 Citation

These Regulations may be cited as the Income Tax (Prescribed Limit and Rate) (Jersey) Regulations 2013.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	°Projet No (where applicable)
Income Tax (Prescribed Limit and Rate) (Jersey) Regulations 2013	R&O.154/2013	1 January 2014	P.125/2013
Finance (2018 Budget) (Jersey) Law 2018	L.14/2018	1 January 2018 (R&O.125/2017*)	P.98/2017
Finance (2019 Budget) (Jersey) Law 2019	L.6/2019	1 January 2019 (R&O.125/2018*)	P.130/2018

°Projets available at www.statesassembly.gov.je

* Draft Laws given effect by acte opératoire

A Law must be adopted by the States and then sanctioned by Her Majesty in Council in order to be enacted. However, an acte opératoire made under Article 15 of the Public Finances (Jersey) Law 2005 (chapter 24.900) provides for taxation legislation to be given immediate effect as if it were enacted, even though it may not have been adopted, and has not been sanctioned, as described. If a Law that has been given immediate effect by acte opératoire is not subsequently enacted at all, or is amended before enactment, Article 19 requires the repayment or making good of any money paid or deducted in accordance with any provision of it which is not enacted or is amended.

Table of Renumbered Provisions

Original	Current
4	Spent, omitted
5	4

Table of Endnote References

¹ Regulation 1	substituted by L.14/2018
² Regulation 2	substituted by L.14/2018
³ Regulation 2(3A)	inserted by P.130/2018
⁴ Regulation 3	substituted by L.14/2018