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Governance is effective but there remain opportunities to improve efficiency at Revenue Jersey

Comptroller and Auditor General (C&AG), Lynn Pamment CBE, has today, 02 July 2026, issued her report on Revenue Jersey

Revenue Jersey is responsible for collection and administration of taxation revenue which funds Jersey's public services. While Revenue Jersey is a part of Treasury and Exchequer, it operates independently, with its functions and key roles set out in statute under the Revenue Administration (Jersey) Law 2019.

The C&AG's audit has evaluated how well Revenue Jersey uses its resources to manage risk, and to ensure it delivers an efficient, effective and economic service.

The C&AG found that the roles of the statutory officers are clearly and comprehensively described and a comprehensive governance structure is in place. Processes used by Revenue Jersey are comprehensively documented and a wide range of data is produced to enable management to monitor performance across the whole range of activities on a monthly, quarterly and annual basis.

The C&AG notes the significant improvements Revenue Jersey has made to its approach to compliance work over the past few years. Since 2022, it is estimated that additional revenue generated is over £225 million with £95 million of this being cash banked in each year following compliance interventions related to prior years of assessment.

The C&AG found that Revenue Jersey publishes a wide range of performance data across the range of Revenue Jersey activities which represents good practice. The transparency of its published performance data is greater than in the other jurisdictions reviewed as part of the audit.

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However, the C&AG found limited comparative data from smaller tax administrations to benchmark progress towards Revenue Jersey's stated ambition to be among the best of smaller tax administrations.

The report highlights significant investment in modernising Revenue Jersey systems and approaches, including implementation of independent taxation and Pillar Two. The C&AG found that both major projects are supported by comprehensive business cases and project management structures.

The C&AG found that the percentage of personal taxpayers filing online in Jersey is low at 54% when compared to other jurisdictions. A 2024 survey by the OECD (Organisation for Economic Co-operation and Development) shows that the global average is over 90%. Many other jurisdictions, including smaller ones, have mandated online personal tax filing as well as corporate tax. Evidence shows that online filing can reduce costs as well as increasing yields and reducing the risk of fraud and error. Despite current filing rates, the Revenue Jersey target remains at 50%, which the report concludes is not challenging for Revenue Jersey and conflicts with its published aspiration.

Comptroller and Auditor General, Lynn Pamment CBE, said:

"Revenue Jersey operates as an independent tax administration with its functions and key roles set out in statute. The governance structures, clear roles and responsibilities together with reporting arrangements are effective in ensuring that the integrity of the independent role is not compromised. Governance processes and systems are thoroughly and comprehensively documented and kept under review.

"Where there are areas of inefficiency, these are understood but progress to improve and deliver greater efficiencies is slow due to constraints on resources and capacity. There is evidence that Revenue Jersey is inefficient due to digital immaturity which increases cost and increases risk.

"Major projects on independent taxation and implementation of Pillar Two are supported by detailed business cases and project plans. Implementation is on track."

*The report on Revenue Jersey is available on the Jersey Audit Office website
<https://www.jerseyauditoffice.je>*

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Notes to Editors:

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- The remit of the C&AG includes the audit of financial statements, corporate governance, internal control and wider consideration of public funds, often expressed as 'value for money'
- The 2026 - 2029 Audit Plan can be found at: www.jerseyauditoffice.je
- Lynn Pamment CBE took up the Office of C&AG on 1 January 2020 for a fixed term of seven years. Following the introduction of the Comptroller and Auditor General (Jersey) Law 2014 the term of office is fixed at seven years and is non-renewable
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