

# Revenue Jersey

3 July 2026

The purpose of the Comptroller and Auditor General (C&AG), fulfilled through the Jersey Audit Office (JAO), is to provide independent assurance to the people of Jersey on the extent to which public money is spent economically, efficiently and effectively and on whether the controls and governance arrangements in place within public bodies demonstrate value for money. The C&AG's remit includes the audit of financial statements and wider consideration of public funds, including internal financial control, value for money and corporate governance.

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**Report by the Comptroller and Auditor General: 3 July 2026**

**This report has been prepared in accordance with Article 20 of the Comptroller and Auditor General (Jersey) Law 2014.**

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# Summary

## Introduction

1. Revenue Jersey is responsible for collection and administration of taxation revenue which funds Jersey's public services. The Budget for 2026 forecasts total revenues over £1,260 million as shown in Exhibit 1.

### Exhibit 1: Taxation estimates for 2026

Revenue Source	2026 Estimate £000
Personal Income Tax	784,500
Corporate Income Tax	234,000
<b>Sub-total Income Tax</b>	<b>1,018,500</b>
Goods and Services Tax (GST)	132,000
Impôt Duties	68,279
Stamp Duty and Land Transaction Tax	42,413
<b>Total</b>	<b>1,261,192</b>

Source: Government of Jersey Budget 2026-2029 Summary table 1

2. Revenue Impôts are administered by the Agent of the Impôts (the Head of Jersey Customs). Stamp Duty is administered by the Judicial Greffier.
3. Revenue Jersey administers the other taxes and is also responsible for collecting Social Security (2026 estimate £285 million) and Long-Term Care (LTC) contributions (2026 estimate £51.6 million) as the agent for the Minister for Social Security. In addition, Revenue Jersey has a role in ensuring that Jersey's international tax agreements are administered effectively and supports the Treasurer in forecasting income each year.

4. Revenue Jersey has a stated aim to be among the best of smaller tax administrations.
5. The budget estimates for Revenue Jersey for 2026 to 2029 are shown in Exhibit 2.

### Exhibit 2: Revenue Jersey operational budget 2026 to 2029

Operational expenditure	2026 £000	2027 £000	2028 £000	2029 £000
Net revenue expenditure	17,404	18,779	18,461	18,466

Source: Government of Jersey Budget 2026-2029 Annex

6. The Budget 2026 to 2029 also includes significant investment in ongoing major projects totalling almost £32 million. The expenditure forecasts are shown in Exhibit 3.

### Exhibit 3: Revenue Jersey estimated capital expenditure on major projects to 2029

Capital expenditure	Project total £000	Spend to 2025 £000	Budget 2026 £000	Budget 2027 £000	Budget 2028 £000	Budget 2029 £000
Revenue transformation Phase 3	10,531	9,423	1,108			
Revenue transformation Phase 4	10,168	3,777	3,322	3,069		
Pillar Two	11,210	1,760	5,350	3,400	350	350
<b>Total major projects</b>	<b>31,909</b>	<b>14,960</b>	<b>9,780</b>	<b>6,469</b>	<b>350</b>	<b>350</b>

Source: Government of Jersey Budget 2026-2029

## Revenue Transformation Programme

7. The Revenue Transformation Programme (RTP) Phases 3 and 4 are major projects that are intended to enable adaptations for digital tax systems to take account of changes in tax legislation including the adoption of independent taxation, changes in respect of the prior-year basis and the requirement for automatic exchange of tax information internationally.
8. Total funding of £20.7 million has been approved for these two phases which are planned for completion by the end of 2027.

## Pillar Two

9. Jersey is implementing the Organisation for Economic Co-operation and Development's (OECD's) Pillar Two reforms, reinforcing its commitment to international tax cooperation and introducing a global minimum tax for large multinational enterprises. To support these reforms, the Government is investing in a new IT system, delivered in phases. This includes a secure portal for multinational groups and tax agents to register, file returns, and make payments, alongside tools for Revenue Jersey to manage new tax types, monitor compliance, and exchange data internationally.

## Key findings

10. The statutory basis for administration of taxes and other charges is set out in the Revenue Administration (Jersey) Law 2019. This Law also describes the role of the Comptroller of Revenue as the responsible officer for the collection and administration of taxes and charges.
11. While Revenue Jersey is part of Treasury and Exchequer, it operates independently. The Comptroller of Revenue reports periodically to the Minister and Treasurer of the States on operational performance.
12. The roles of the statutory officers are clearly and comprehensively described in the Revenue Jersey Governance Framework document dated November 2025 (4<sup>th</sup> review). The Governance Framework includes a range of committees, groups and other fora which are responsible for specific aspects

of Revenue Jersey. The Terms of Reference for each of the main groups are also well documented in the Governance Framework document.

13. While the governance structure is comprehensive it involves a significant number of officers. There is an opportunity to assess the added value from each group reporting to the Executive Management Board (EMB) and consider whether any business could be consolidated into the EMB role.
14. Processes used by Revenue Jersey are comprehensively documented. Revenue Jersey takes the opportunity to consider consolidation and streamlining processes as part of periodic reviews of standard operating procedures.
15. 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.
16. Revenue Jersey has made significant improvements in its approach to compliance work in the last five years which has resulted in substantial benefits in the form of additional revenue and avoidance of lost revenue. 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.
17. Revenue Jersey maintains detailed records of customer feedback within the Customer Feedback Management System database. In the 12 months to March 2026, 95 complaint cases were recorded on the database with 129 associated underlying reasons for the feedback.
18. There is significant current investment in modernising Revenue Jersey systems and approaches. This includes progress towards independent taxation within the broader Revenue Transformation Programme, following agreement by the States Assembly in 2019, and implementation of Pillar Two. The major projects of Pillar Two implementation and Independent Taxation are both supported by comprehensive business cases and project management structures.
19. The States Assembly voted on amendments to independent taxation in 2023 without consideration of the increased costs of implementation. The votes

were contradictory and were resolved through a further proposition in 2024. In addition to the delay, the increase in implementation costs was subsequently estimated at £347,000.

20. Revenue Jersey has a publicly stated ambition on its website that '*Revenue Jersey aims to be among the best of smaller tax administrations*'. While there is evidence to demonstrate improvements being made, there is limited comparative data from smaller tax administrations to benchmark progress towards the stated ambition.
21. The Service Performance Measures (SPMs) are published by the Government of Jersey on a quarterly and annual basis and include five performance measures attributable to Revenue Jersey. Performance for all of these measures exceeds the targets set.
22. The published performance data across the range of Revenue Jersey activities represents good practice. The transparency is greater than other jurisdictions reviewed during my audit.
23. There is evidence that Revenue Jersey uses technology to improve value for money. This includes ongoing development of automated processes and tools to manage performance and data in respect of workflow planning, compliance work, audit work, customer feedback and promoting online filing as part of the annual compliance programmes. However, there are also examples where further work is needed to demonstrate that technology is being used effectively to deliver value for money.
24. The percentage of personal taxpayers filing online in Jersey is low at 54% when compared to other jurisdictions. A 2024 survey by the OECD 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 target remains at 50%. This target is not challenging for Revenue Jersey and conflicts with its published aspiration.
25. Revenue Jersey also relies on postal communication with taxpayers for much of its business including making refunds by cheque. The cost of processing

postal communication associated with the tax and social security base of £1,597 million is over £250,000 each year.

## Conclusion

26. 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.
27. 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.
28. Major projects on independent taxation and implementation of Pillar Two are supported by detailed business cases and project plans. Implementation is on track.

# Objectives and scope of the audit

29. The audit has evaluated how well Revenue Jersey uses its resources to manage risk, and to ensure it delivers an efficient, effective and economic service.
30. It has considered:
  - leadership and governance
  - performance management, including:
    - information used for decision making
    - prioritisation of activity; and
  - value for money.
31. The audit covered Revenue Jersey's business as usual activities as well as the use of growth funding for the major projects of:
  - Revenue Transformation Programme (independent taxation); and
  - Pillar Two implementation.
32. The audit did not consider tax policies and tax policy development.
33. More information on the audit approach is contained in Appendix One.

# Detailed findings

## Leadership and governance

### Statutory framework

34. The statutory basis for administration of taxes and other charges is set out in the Revenue Administration (Jersey) Law 2019. This Law also describes the role of the Comptroller of Revenue as the responsible officer for the collection and administration of taxes and charges under:
- the Revenue Administration (Jersey) Law 2019
  - the Income Tax (Jersey) Law 1961
  - the Goods and Services Tax (Jersey) Law 2007
  - the Taxation (Land Transactions) (Jersey) Law 2009
  - the Taxation (Enveloped Property Transactions) (Jersey) Law 2022
  - the Multinational Taxation (Global AntiBase Erosion-IIR Tax) (Jersey) Law 2025 Law; and
  - the Multinational Corporate Income Tax (Jersey) Law 2025.
35. In addition, Revenue Jersey collects Long-Term Care contributions as part of Income Tax collections, and Social Security contributions under the Income Tax Law and the Social Security (Jersey) Law 1974 as the agent for the Minister for Social Security.
36. Legislation allows for persons to be appointed as Deputy Comptroller and Assistant Comptroller. These appointees can carry out the Comptroller role on behalf of the Comptroller.

### Oversight by Minister and Treasurer of the States

37. While Revenue Jersey is part of Treasury and Exchequer, it operates independently. The Minister for Treasury and Resources and the Treasurer of

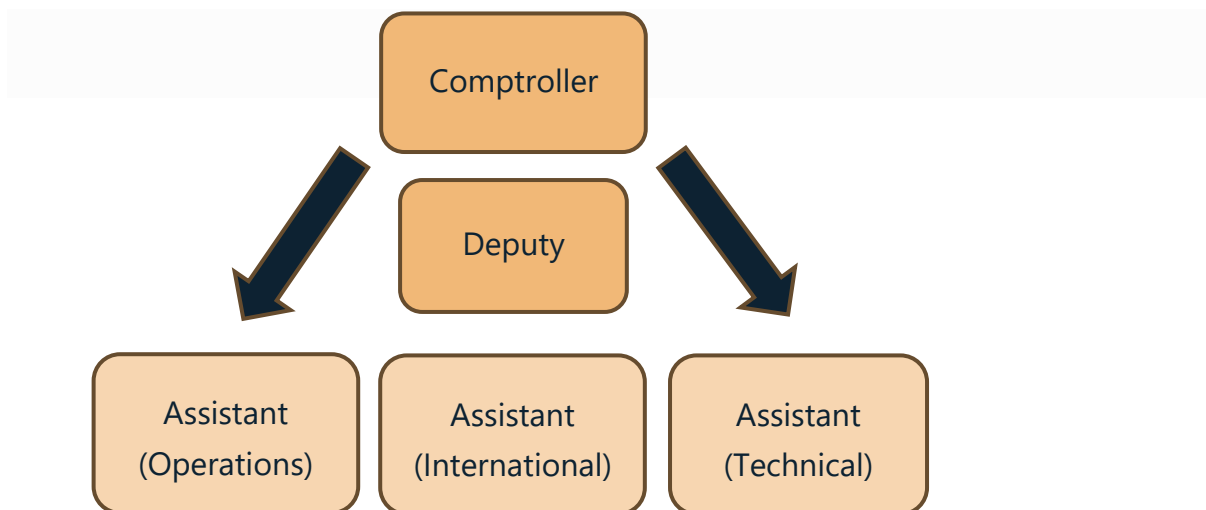
the States may both give general direction to the Comptroller under Paragraph 2(4) of the Law, but this must not undermine the operational independence of the Comptroller or Revenue Jersey. In practice, a direction has never been issued.

38. Paragraph 2(7) of the Revenue Administration (Jersey) Law 2019 states that 'the States must ensure that the Comptroller is provided with sufficient resources to carry out the Comptroller's functions'. In practice, requests for new resources must be supported by a compelling business case.
39. The Comptroller is not directly responsible for tax policy. The Tax Policy team is based within Revenue Jersey and provides input to tax policy development work by the Treasurer for the States and the Minister for Treasury and Resources. The potential for conflict is effectively managed through the management structure and governance framework.
40. The Comptroller of Revenue reports periodically to the Minister and Treasurer of the States on operational performance.
41. The Minister can appoint up to 14 Commissioners of Appeal who can hear appeals about decisions of the Comptroller. The function and budget was transferred from Revenue Jersey to the Judicial Greffier in 2025 to ensure more explicit separation of duties.

## **Governance framework**

42. The Revenue Jersey operating model is specified by the Comptroller of Revenue and includes one Deputy and three Assistants as shown in Exhibit 4.

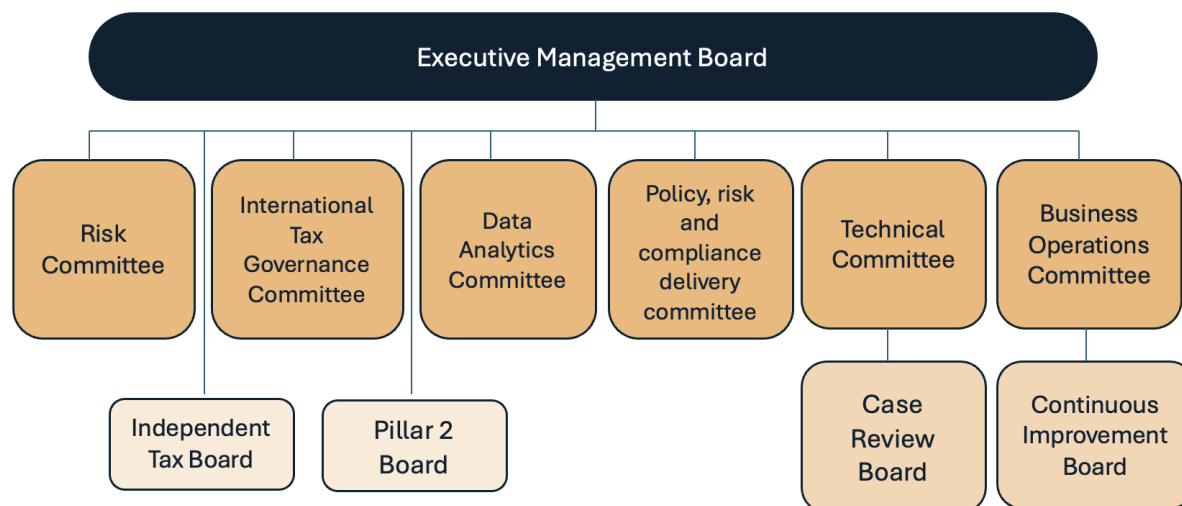
#### Exhibit 4: Revenue Jersey top management structure



Source: Jersey Audit Office analysis from Revenue Jersey Corporate Governance Framework (November 2025)

43. The roles of the statutory officers are clearly and comprehensively described in the Revenue Jersey Governance Framework document dated November 2025 (4<sup>th</sup> review).
44. The Governance Framework includes a range of committees, groups and other fora which are responsible for specific aspects of Revenue Jersey. The Terms of Reference for each of the main groups are also well documented in the Governance Framework document. Exhibit 5 shows the key groups within this structure.

## Exhibit 5: Revenue Jersey – Governance Structure Key Groups



Source: Revenue Jersey Corporate Governance Framework (November 2025)

### 45. The Executive Management Board (EMB):

- sets the Revenue Jersey strategy and determines strategic priorities
- sets the Revenue Jersey corporate priorities
- sets key business drivers and actions including:
  - compliance priorities including agreeing the annual compliance programme
  - customer service standards and accompanying Key Performance Indicators (KPIs)
  - workforce policies; and
  - IT strategy
- reviews overall business performance
- monitors all corporate governance matters – including the Risk Register
- monitors and controls Revenue Jersey’s budget and expenditure
- oversees Revenue Jersey’s relationships with key stakeholders and manages key interdepartmental relationships; and

- receives regular reports and recommendations from its committees.
46. EMB meets on a monthly basis with a standard agenda.
  47. While the governance structure is comprehensive it involves a significant number of officers. There is an opportunity to assess the added value from each group reporting to EMB and consider whether any business could be consolidated into the EMB role. My review of EMB minutes for 2025 and the first part of 2026 identified limited recorded escalation of matters from the six committees shown in Exhibit 5.
  48. The governance framework includes a Continuous Improvement Board which identifies and manages change projects related to operational activities. This has the benefit of adding project management discipline to change initiatives which may not be so explicit if change was part of ongoing business.
  49. EMB minutes are produced each month. From a review of the minutes prepared for the first few months of 2025, the minutes were presented as a long list of points raised and comments by individuals which were detailed and difficult to navigate. Improvements were evident from August 2025. Action points from the previous meetings are carried into the subsequent session.
  50. I have seen no record which consolidates all action points from EMB and all other groups and committees into a single document to track progress.
  51. Since May 2025, a Revenue Jersey representative sits on the Long-Term Care Governance Board. While the Long-Term Care Fund is managed by the Employment, Social Security and Housing Department (ESSH), Revenue Jersey collects the Revenue as agent for the Minister. Any changes planned to Long-Term Care contributions have an impact on Revenue Jersey in respect of systems changes and resource requirements.

## **Recommendation**

- R1** Review escalation processes from committees and groups to the Executive Management Board to encourage more regular and structured feedback where appropriate.

## **Areas for Consideration**

- A1** Review the current governance structure to establish whether some committees and groups could be consolidated into the Executive Management Board.
- A2** Introduce a consolidated action log to record and monitor all actions agreed at the Executive Management Board and committees and groups.

## Performance management and monitoring

### Strategy and business plan

52. The Revenue Jersey website lists six strategic priorities for 2025 which are shown in Exhibit 6.

#### Exhibit 6: Revenue Jersey Strategic Priorities for 2025 and beyond

**Recovery of Government Finances post Covid and managing the cost of living**

**Capability and capacity**

**Improving customer service**

**Optimising compliance**

**Revenue policy**

**International tax**

*Source: Revenue Jersey website*

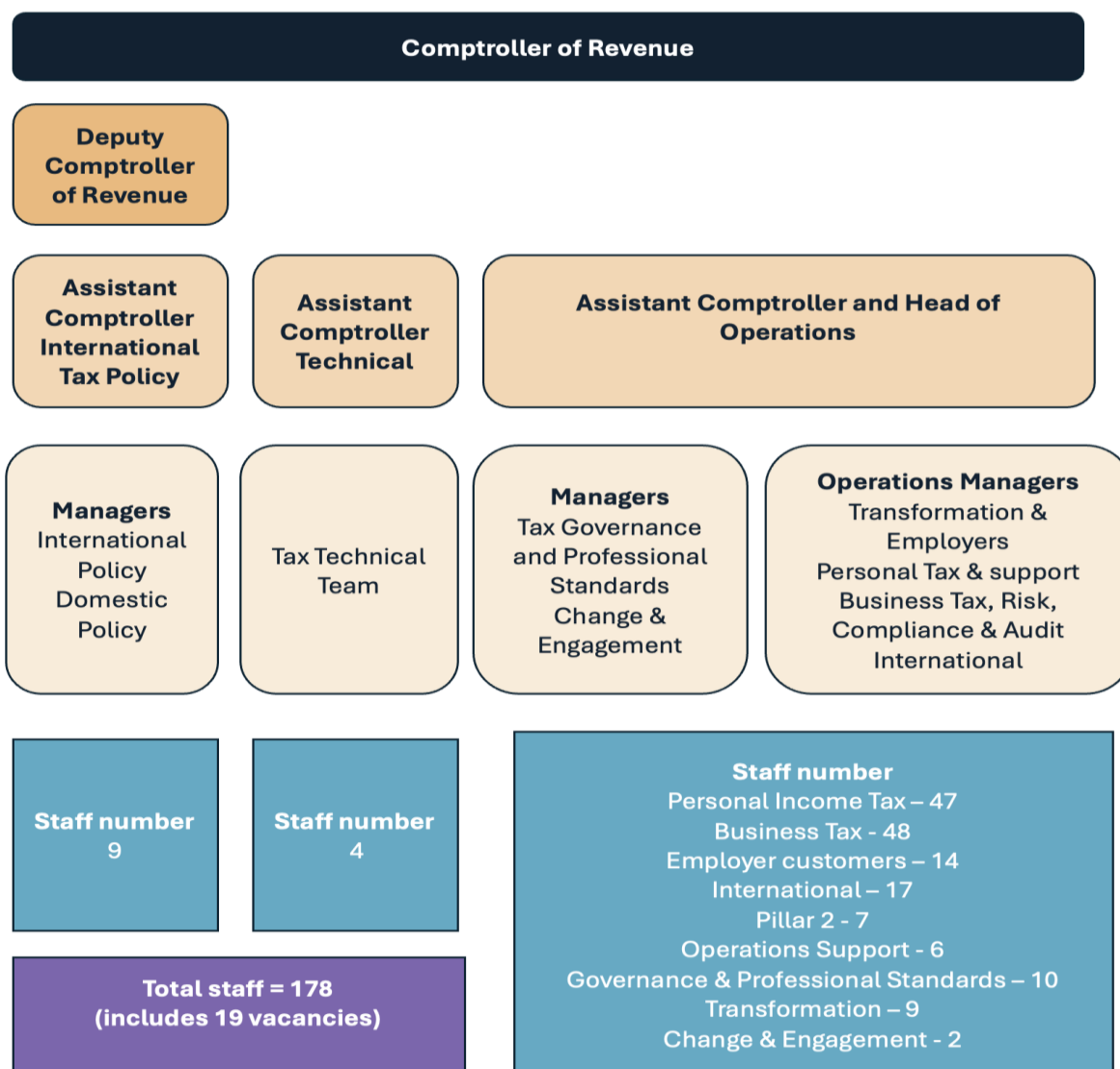
53. Revenue Jersey does not have an operational plan or separate business plan which breaks these priorities down into annual objectives with delivery responsibilities and measurable targets. While progress is monitored as part of routine operations, delivery of the strategic priorities is not reported in a structured way to EMB or in the quarterly reports to the Treasurer of the States and Minister for Treasury and Resources. Performance data is also included in the annual reports to the Treasurer of the States and Minister for Treasury and Resources, but this is not structured in a way that aligns with the published strategic priorities.
54. Revenue Jersey's key objectives and performance measures are included in the Treasury and Exchequer Business Plan.

### Operational arrangements

55. The key responsibilities of Revenue Jersey are described on the website as:
- administering and collecting Personal Income Tax, Corporate Income Tax, Goods and Services Tax and Land Transaction Tax

- collecting Social Security contributions
  - collecting Long-Term Care contributions
  - helping and encouraging people to get their taxes and contributions right
  - dealing with those who choose to evade their responsibilities; and
  - ensuring that Jersey's international tax exchange agreements are administered.
56. At the time of my audit, the Revenue Jersey establishment was 178 including 19 vacancies (11%), with nine of these being recruited at the time of my audit. The structure is shown in Exhibit 7.

## Exhibit 7: Revenue Jersey structure May 2026



Source: Jersey Audit Office analysis of data provided by Revenue Jersey

57. Processes used by Revenue Jersey are comprehensively documented. A process inventory covers 19 areas of operations including personal income tax, corporate income tax and GST. These are further analysed into nine themes.
58. Each of the areas and themes are linked to a series of Standard Operating Procedures (SOPs). At the time of my audit, there were 583 SOPs covering all areas and themes. There is an owner for each SOP and each SOP requires approval and sign-off following an annual review. From review of a small sample, the SOPs represent thorough documentation of Revenue Jersey operational arrangements. The volume of SOPs is substantial although some

processes are only used infrequently. Revenue Jersey takes the opportunity to consider consolidation and streamlining as part of periodic reviews of SOPs.

59. In 2024 a review of quality assurance processes undertaken as part of the Business Improvement Programme concluded that there were inefficiencies and recommended improvements. It was estimated that implementing the recommended improvements would save 56% of the time on quality assurance, and 45% of the estimated cost of the quality assurance processes of £58,860, based on an average hourly cost of those undertaking the function.
60. At the time of my audit, these improvements were yet to be implemented. A new implementation date is planned for end of June 2026.

## **Risk management**

61. The Revenue Jersey Risk Register captures 25 risks relevant to delivery of Revenue Jersey's functions. At departmental level, the Treasury and Exchequer Risk Register records risks that are appropriate for consideration by the Departmental Leadership Team. At the time of my audit, the departmental register included eight risks that referred to aspects of the work of Revenue Jersey. These risks relate to policy and corporate issues which may require wider support in mitigation and control rather than those operational matters which fall within the remit of the Comptroller of Revenue.
62. In reviewing the risk registers, I would expect to see alignment such that all risks related to Revenue Jersey in the Treasury and Exchequer Risk Register are aligned with the same entries in the Revenue Jersey Risk Register. This is not the case and an exercise to ensure alignment is suggested. The Government's Head of Risk does not routinely review the Revenue Jersey Risk Register but does review those risks escalated to the Treasury and Exchequer Risk Register.
63. Review of the Revenue Jersey Risk Register takes place quarterly at the Revenue Jersey Risk Committee. My review of the recent minutes indicates that there is a good level of discussion at the Committee covering risk scores, mitigations and controls.

64. The Risk Committee includes the EMB membership and separation from EMB provides the opportunity for greater debate. As EMB's role is overall responsibility for strategy, policy, business performance and governance, it would be appropriate to have documented feedback from the Risk Committee at least once each year.

## **Monitoring and reporting**

65. 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.
66. Each month, a detailed Operational Monthly Report is produced for EMB which summarises strategic deliverables and monthly performance for each team, together with success stories and areas of concern. This report provides management with an analysis of the Key Performance Indicators (KPIs) for each team with a commentary to explain variances. The headlines from this are also used by the Comptroller of Revenue to keep the Treasurer of the States up to date in fortnightly meetings.
67. The Operational Monthly Report includes a lot of automated data which makes it efficient to produce. Discussion and debate at EMB is focussed on exception reporting.
68. EMB also receives and reviews a monthly Financial Report prepared by the Finance Business Partner. This report provides an effective and concise summary of financial performance in the year to date alongside the forecast outturn together with a supporting commentary.
69. Each quarter a formal report is presented to the Minister for Treasury and Resources and the Treasurer of the States which includes Revenue Jersey data as well as data from other Treasury and Exchequer teams. These reports cover operational detail including:
- finance update
  - people update
  - customer experience

- performance
  - risks; and
  - update on major projects.
70. At the year end, the Comptroller of Revenue provides the Minister for Treasury and Resources and the Treasurer of the States with a Performance Report (Operations) setting out the achievements for the year in respect of key areas including:
- compliance operations and additional revenue achieved
  - customer services statistics
  - finance sector summary; and
  - progress on major projects.
71. This annual report provides a useful summary for the Minister and Treasurer including comparisons to the previous year. The presentation of the report could be enhanced by the use of graphics, comparison with performance from more than just the prior year, a forward look, and potentially comparison with other jurisdictions where data is available. There may also be an opportunity to consider whether other data such as the Tax Statistical Digest could be consolidated into a single published annual report from Revenue Jersey for a wider audience.

## **Compliance programme**

72. Revenue Jersey has made significant improvements in its compliance work in the last five years which has resulted in substantial benefits in the form of additional revenue and avoidance of lost revenue. 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.
73. The annual compliance programme is based on assessment of risk, being both tax at risk and those business sectors considered to be higher risk. The programme is developed and agreed by the Revenue Jersey Operations Policy

and Risk and Delivery Committee which advises EMB prior to approval. It is based around three areas of intervention shown in Exhibit 8.

### Exhibit 8: Revenue Jersey compliance interventions

#### Promote

- promote good design in our revenue systems so that it's harder to get things wrong
- promote understanding of the rules through clear and simple guidance
- nudge careless or reckless people to take more care, so enabling customers to get it right first time

#### Prevent

- make it as hard as possible for people to get things wrong by providing online filing
- in-built sense checks and prompts when data doesn't match expected patterns and norms or otherwise doesn't look right

#### Respond

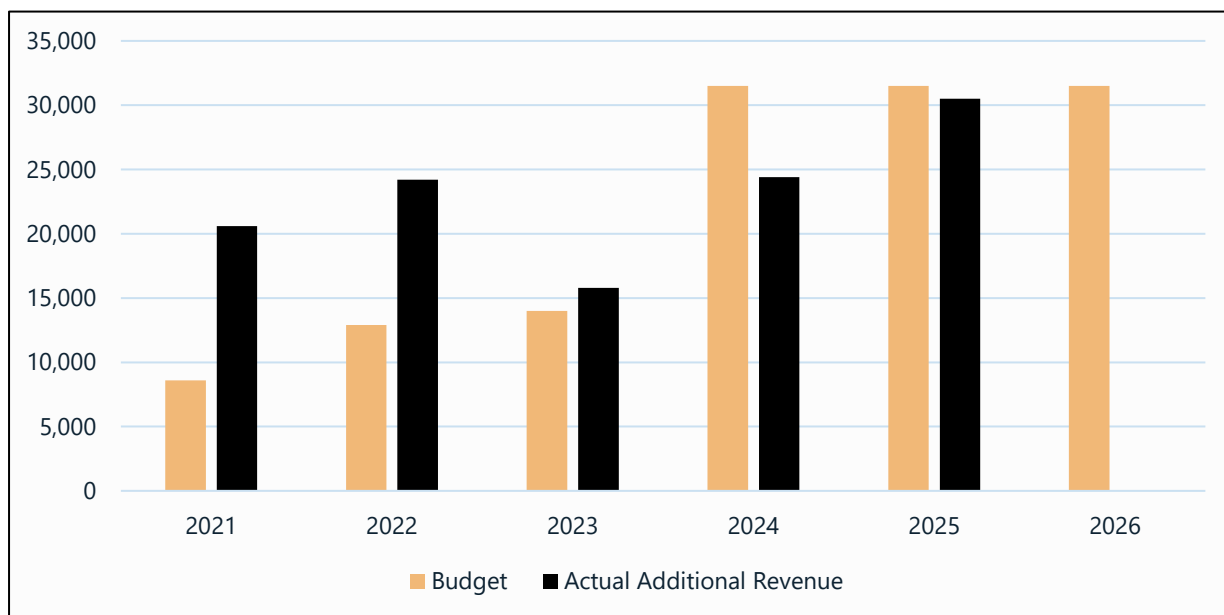
- intervene with individual taxpayers or whole groups of taxpayers to correct historic mistakes or wrongdoing
- help people get things right for the future

Source: Jersey Audit Office analysis of information from Revenue Jersey

74. A Code of Practice on Revenue Jersey Compliance Activities was published in 2024 which provides clear guidelines to taxpayers on the Revenue Jersey compliance activity.
75. The annual compliance programme is also published which I consider is good practice.
76. A detailed report on compliance activities is included in the Operational Monthly Report. This contains a summary of performance against the headline budget figure for additional revenue assessed to be received in

respect of assessments prior to the current year of assessment. This is the most tangible yield figure as it represents actual cash recovered as opposed to future benefit yield, for example. Performance against forecast set for additional revenue assessed since 2021 is shown in Exhibit 9.

**Exhibit 9: Revenue Jersey additional revenue assessed compared to forecast (£000)**



Source: Government Plans and Budgets 2021 to 2026. Revenue Jersey Performance Report 2024 and 2025.

77. In 2024 and in 2025, the overall forecast figure was missed:

- 2024 – £24.4 million against a forecast of £31.5 million due to deferred employment of new officers and related budget barriers
- 2025 – £30.5 million against a forecast of £31.5 million due to various staff absences and an adverse assessment settlement.

78. While the target additional revenue assessed is published in the Budget there is no disclosure of the outcomes at the year end. Although the additional revenue assessed has not met the forecast in the last two years, the additional revenue from compliance intervention has grown substantially since 2021.

79. The data shown above represents only a part of the additional revenue arising from compliance interventions. It is the tangible cash arising from additional revenue assessed for all years prior to the current year of assessment plus penalties and surcharges. The annual compliance programme also yields other

significant benefits which are not routinely disclosed. These are shown in Exhibit 10.

**Exhibit 10: Revenue Jersey additional revenue assessed but not currently published**

Additional yield in 2025	Description
Additional Revenue Assessed – current year £10.8 million	This is excluded from the calculation due to the risk of double counting. The budget estimates from the Income Forecasting Group will already include anticipated revenues for the current year of assessment.
Revenue Loss Prevented £1.7 million	This represents the loss prevented through compliance work where claims for repayments are rejected.
Future Revenue Benefit £5.8 million	<p>This is an estimate of the future benefit arising from changes in taxpayer behaviour following correction of historic errors.</p> <p>Revenue Jersey assumes that the benefit will continue to accrue for two further years unless there are clear reasons why this will not be the case. For example, if a business has ceased trading.</p>

Source: Revenue Jersey Performance Report 2025

80. The additional yield from each of these areas is disclosed in confidence to the Minister for Treasury and Resources and the Treasurer of the States at the end of each year. The same descriptors are used by His Majesty’s Revenue and Customs in the UK and the figures are placed in the public domain.
81. In June 2023, an independent advisory review was commissioned by Revenue Jersey to assess its methodology and systems for collating and monitoring the yield from compliance activities. The review concluded that the methodology was prudent but some observations were made about the inconsistencies, integrity and quality of data used because systems were spreadsheet based. The report also identified resource risks due to the number of vacancies at the time, and reliance on the Operations Manager who managed the compliance programme and was responsible for leading much of the development which

had resulted in the improvements since 2022. Progress was reviewed by Internal Audit in January 2024 and I have also reviewed the key findings as part of my audit.

- 82. Improvements have since been made to the systems used and new staff have been recruited and trained which addresses the single point of failure risk.
- 83. Revenue Jersey systems record time spent on activities which enables outputs to be measured against inputs as required. Figures for 2025 indicate that the return on investment based on workforce costs was 12.8:1 for the compliance programme and 20:1 in respect of the wider compliance benefit.

## Customer feedback

- 84. Revenue Jersey maintains detailed records of customer feedback within the Customer Feedback Management System database. This includes compliments, comments, suggestions and complaints. In the 12 months to March 2026, 95 complaints were recorded on the database with 129 associated underlying reasons (Exhibit 11).

### Exhibit 11: Analysis of complaints and reasons raised with Revenue Jersey from April 2025 to March 2026

Category of contact	Number
Attitude and behaviour	7
Consistency of information	36
Data protection	3
How I access your service	36
Mistake	29
Policy	3
Time taken	12
Refer to different process	3

Source: Revenue Jersey data from Customer Feedback Management System

85. Feedback from customers is reviewed by the Assistant Comptroller (Operations) Management Team and the Business Operations Committee. Where areas for improvement or systems changes are agreed, these are implemented. Outcomes are published on the Government website ('you said, we did').

## Recommendations

- R2** Develop an operational business plan for Revenue Jersey with objectives and measurable targets to act as structured framework for performance monitoring and reporting delivery of strategic priorities to the Executive Management Board, the Treasurer of the States and Minister for Treasury and Resources.
- R3** Include a key performance measure for additional revenue assessed from compliance interventions in future Service Performance Measures.
- R4** Implement the improvements to quality assurance processes recommended by the Business Improvement Programme 2024 review.
- R5** Review the Treasury and Exchequer Risk Register alongside that of Revenue Jersey to ensure that both are in alignment regarding the escalated risks.
- R6** Allocate agenda time for the Executive Management Board to formally document consideration of risk management at least once a year.

## Areas for consideration

- A3** Consider potential improvements to the presentation and comparative data included in the annual Performance Report (Operations) presented to the Minister and Treasurer of the States, and whether a published Revenue Jersey annual report would be of benefit to a wider audience.
- A4** Consider full publication of additional revenue benefit from compliance activity in future publications.

## Major projects

86. There is significant current investment in modernising Revenue Jersey systems and approaches. This includes progress to independent taxation within the broader Revenue Transformation Programme, following agreement by the States Assembly in 2019, and implementation of Pillar Two.

### **Independent taxation project**

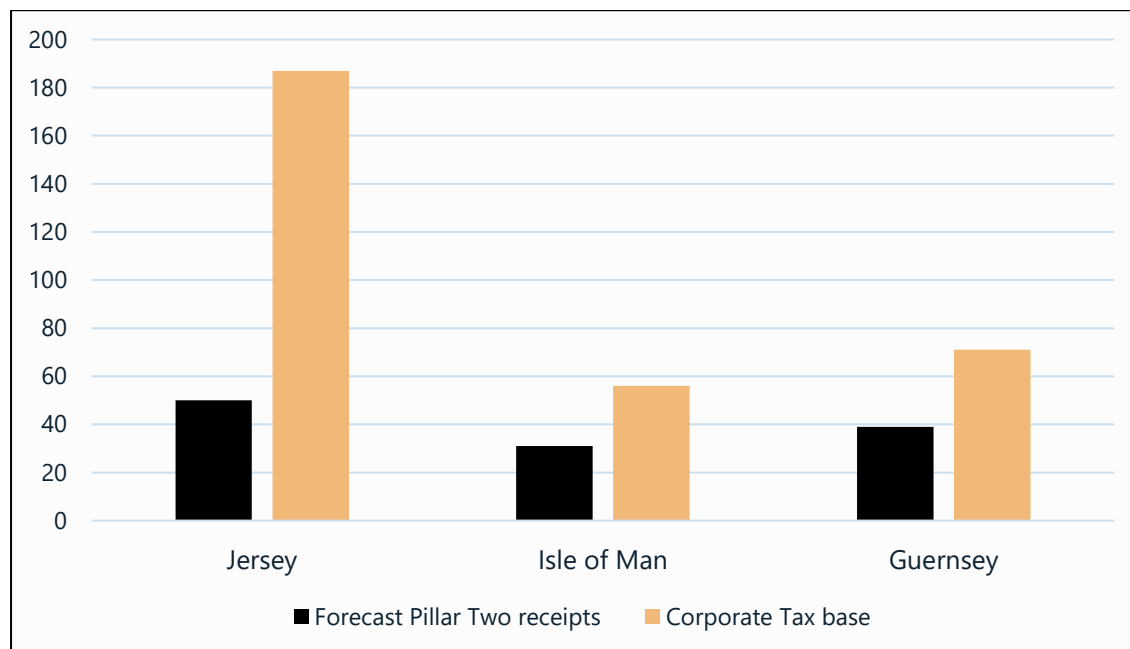
87. Proposition P.119/2019 was presented by the Minister for Treasury and Resources in November 2019. The proposition was to reform existing tax arrangements by introducing independent taxation in a phased approach with the final phase being the introduction of mandatory independent taxation. The outcome from full implementation would be around 16,000 additional taxpayers with an additional net gain in revenue estimated at £10 million.
88. In June 2023, the States Assembly voted on amendments to P.32/2023 which removed the mandatory independent taxation requirement for certain groups of taxpayers. The votes were contradictory. In order to resolve this conflict, the Minister for Treasury and Resources lodged Proposition P.6/2024 on 16 January 2024 which provided for joint filing for couples who were married prior to 2022, but with individual assessment.
89. The vote on the amendments in 2023 was taken without consideration of the increased costs of implementation. P.6/2024 stated that the project implementation costs were expected to be under £3 million which is consistent with the updated business case prepared in July 2025. In addition to the delay, the increase in implementation costs resulting from amendments was estimated at £347,000.
90. The issues I have noted are similar to those I reported on the *Health Insurance Fund* (February 2026) where I concluded that new initiatives had been introduced to that Fund without a full and consistent assessment of the long-term impact on the Fund and with insufficient consideration of resource and system implications. I encourage the States to adopt the recommendation I made in that report as a matter of priority.

91. At the time of my audit in May 2026, most actions scheduled in the business case for completion to date had been completed by the target dates. Implementation continues with testing and data cleansing in the current year with a target date for all actions of 26 March 2027.

## **Pillar Two project**

92. Pillar Two is a complex development in tax jurisdictions that will result in a minimum level of tax being collected in 147 jurisdictions which are part of an OECD inclusive framework. Pillar Two introduces a global minimum tax of 15% applicable to large multinational enterprises with annual global revenues of at least €750 million.
93. Until revenue is received in 2026 in respect of accounting periods ending on or after 1 January 2025, tax jurisdictions have no clear idea on what the additional yield will be. In Jersey the Budget 2026-2029 includes an estimated revenue yield of £49 million in 2026 increasing to £55 million in 2029.
94. The Business Case for the Pillar Two project implementation covers the period from 1 February 2025 to 31 December 2027. This Business Case addresses the IT solution and future operation.
95. The implementation cost at the time of the Business Case was £11 million from 2025 to 2029. The major element of this is the IT development team.
96. The Business Case emphasises the difficulty in identifying the costs and resources required for Pillar Two due to the uncertainty around revenues to be received. An estimate of £204 million of base case Pillar Two revenues is included for the first four years but other quantifiable and non-quantifiable benefits are understandably not specified in detail.
97. I have compared this estimate with the anticipated revenues from other small jurisdictions, acknowledging that there will be variations between each depending on the characteristics of each Pillar Two community. Exhibit 12 shows the analysis.

## Exhibit12: Estimated additional £ million revenue following Pillar Two implementation



Source: Jersey Audit Office analysis: Jersey – Annual Report and Accounts 2025 and Budget 2026; Isle of Man – Budget 2026/27 including Forecast Actual 2025/26; Guernsey – latest published accounts 2024 and Budget 2026.

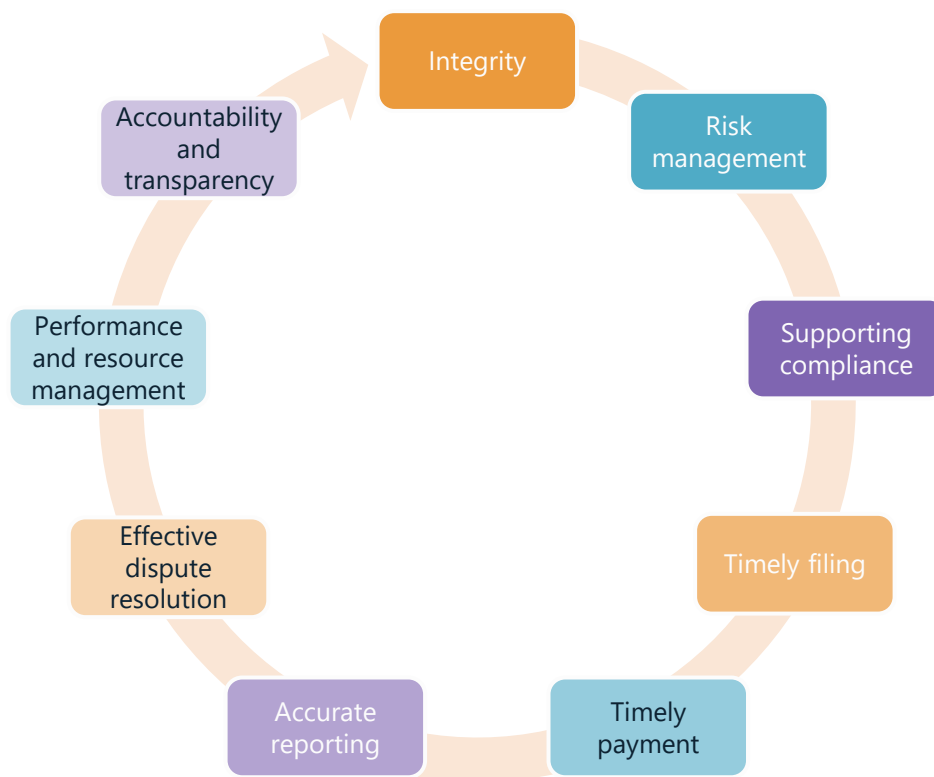
98. My analysis indicates that the Revenue Jersey estimate is equivalent to 27% of the existing corporate tax base compared to 55% for the Isle of Man and the States of Guernsey. The Government of Jersey adopted a prudent approach for the base case forecast for the Pillar Two revenue to be raised on a recurring basis for the Budget 2026 - 2029. This approach was endorsed by the Income Forecasting Group.
99. In terms of larger jurisdictions, HMRC in the UK is forecasting additional revenues of £2.3 billion on a corporate tax base of £97 billion (2.4%). The Department of Finance in Ireland has estimated €3 billion on a corporate tax base of €33 billion (9%).
100. I have also reviewed the separate Business Case in respect of the new operational model of Pillar Two. Due to the uncertainty of the impact of Pillar Two, the preferred approach is a phased staffing model which provides the opportunity for Revenue Jersey to have some flexibility in implementation. In my view, this represents a pragmatic approach. Increased running costs are estimated at £1.75 million in 2026 increasing to £2.68 million by 2029.

101. At the time of my audit in May 2026, the Pillar Two platform was launched on schedule and resourcing had commenced. Due to the specific skill set required, the initial recruitment round was not completely successful and a further attempt is underway.
102. My conclusion from review of the business cases for both the project and the operational model is that they are both thorough, they address all the required areas in the standard template, and costed options are presented with clear explanation of the rationale and risks for the preferred option.

## Value for money

103. Revenue Jersey has a publicly stated ambition on its website that *'Revenue Jersey aims to be among the best of smaller tax administrations'*. The public vision includes the following statements:
- *'we will strive to become a world-class revenue administration which enables all taxpayers to meet their obligations easily*
  - *we will make it as easy as possible to do business in Jersey, helping to create a thriving economy*
  - *we will deploy resources according to risk, our understanding of customers and the service they need from us, and our understanding of Jersey's economy'*.
104. There is limited evidence to demonstrate the actions in place or those planned to meet the aspiration to be among the best of smaller tax administrations. I have seen limited evidence of the jurisdictions that are considered by Revenue Jersey to be comparators or an assessment of 'what good looks like', or where Revenue Jersey considers its current performance to be. I understand that Revenue Jersey takes the opportunity to network with other jurisdictions from time to time and continues to look for suitable comparisons.
105. Revenue Jersey carries out some informal assessments against the Tax Administration Diagnostic Assessment Tool (TADAT) developed by the International Monetary Fund Fiscal Affairs Department with other partners and launched in 2014. The TADAT assessment covers nine areas of tax operation as shown in Exhibit 13.

## Exhibit 13: Tax Administration Diagnostic Assessment Tool framework



Source: Adapted by Jersey Audit Office from Tax Administration Diagnostic Assessment Tool website

106. I understand that Revenue Jersey may have a TADAT assessment in 2028. In addition to this, there may be merit in considering how key data can be used in a more structured and ongoing way such as:

- self-review using the framework
- peer review by another jurisdiction; or
- specific focus on areas of good practice.

### Service Performance Measures

107. The Service Performance Measures (SPMs) are published by the Government of Jersey on a quarterly and annual basis and include five performance measures attributable to Revenue Jersey (Exhibit 14).

## Exhibit 14: Revenue Jersey Service Performance Measures 2025

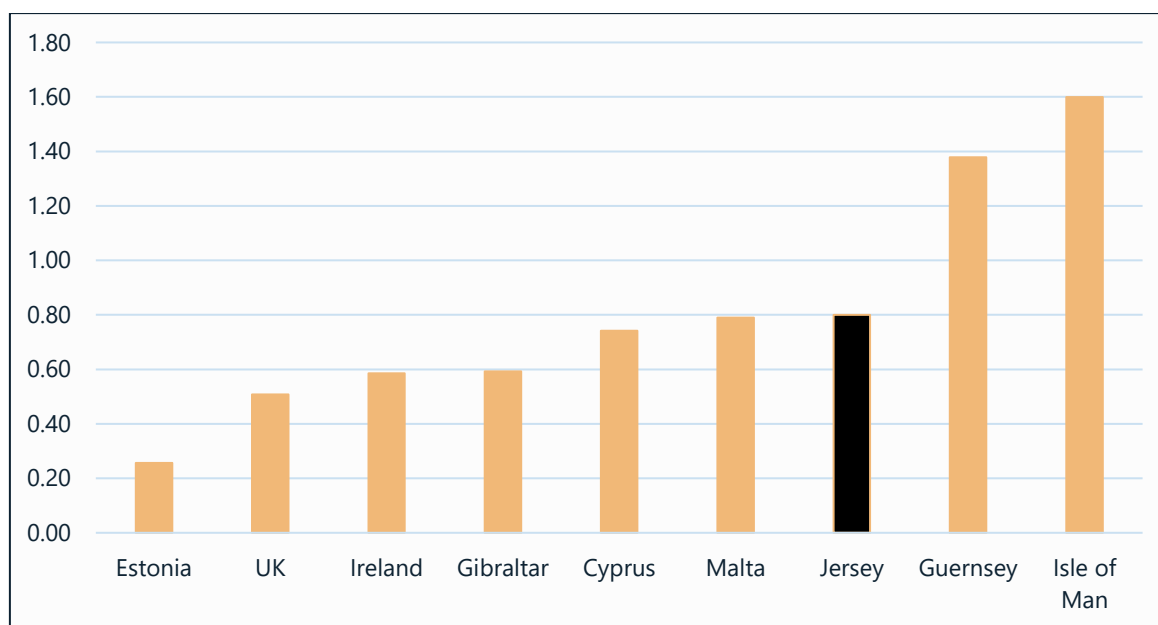
Service Performance Measure	Target	2025 performance
Maintain cost to collect £1 of tax revenue at <1p	<1p	0.8p
Complete over 50% Personal Income Tax (PIT) returns online	50%	54%
Keep average time to answer Personal Income Tax (PIT) calls under 8 minutes	<8 mins	6 min 12
Answer 95% customer calls (excluding PIT)	95%	99%
Assess 80% PIT returns within 30 days	80%	86%

Source: Service Performance Measures 2025 – Government of Jersey website

### Cost to collect £1 of tax revenue

108. The calculation for the cost to collect £1 of revenue excludes the costs relating to depreciation as well as the costs for the International and Policy teams. The rationale for excluding the latter is that it ensures that the cost to collect £1 of revenue is based only on those parts of Revenue Jersey which are engaged in revenue collection. The exclusion of depreciation matches the methodology used by HMRC in the UK.
109. Exhibit 15 compares the cost of collecting one unit of tax revenue in Jersey with other jurisdictions using the figure of 0.8p calculated for Revenue Jersey above.

## Exhibit 15: Cost (pence or cents) of collecting £1 or €1 of tax revenue



Sources: States of Jersey Service Performance Measures 2025. Estonia – OECD snapshot 2025 and Estonia Government Annual Report 2025. UK – HMRC Annual Report 2024/25. Ireland- Commissioner of Revenues Headline Results 2025. Gibraltar – Government of Gibraltar Draft Estimate Book 2025/26. Cyprus – OECD snapshot 2025. Malta – Government of Malta Budget 2026. Guernsey – 2025 data from States of Guernsey Budget 2026. Isle of Man - Budget 2026/27.

110. The figures for Guernsey and the Isle of Man are in respect of income tax collection only. The data shows that the gross cost of collecting £1 or €1 in Jersey compares favourably to the cost in Guernsey and Isle of Man. Using the Revenue Jersey calculation of 0.8p places Jersey at the average of the small sample.

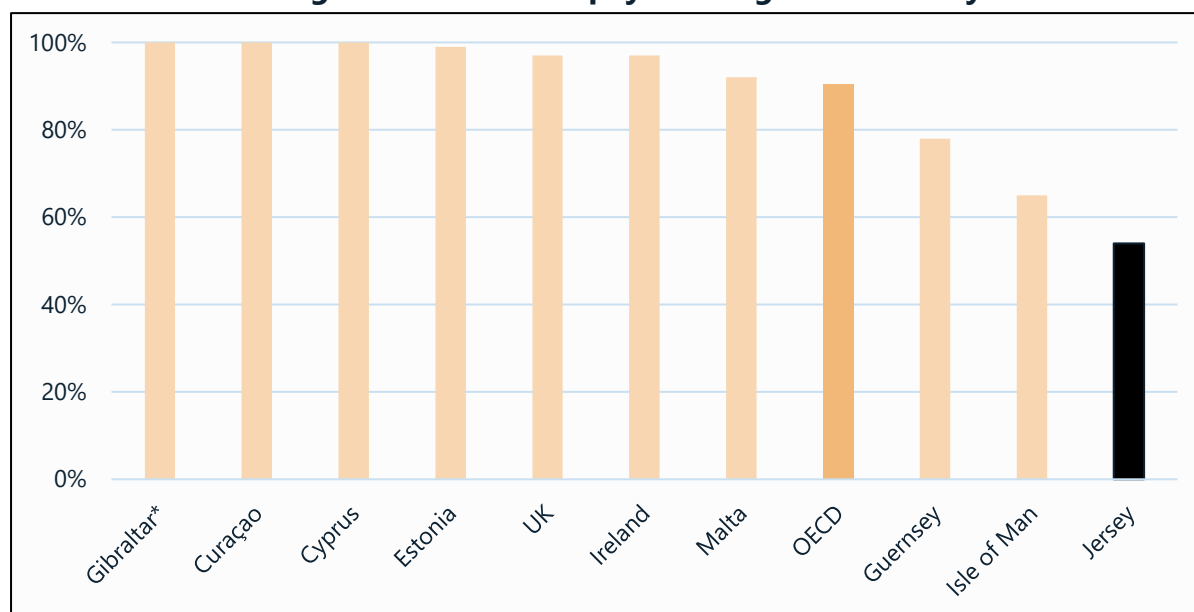
### PIT online completion

111. The target for PIT online completion was increased from 30% to 50% in 2024 and this level has been exceeded each year since 2023. The progress from 2024 to 2025 was only an increase from 53% to 54%. In my view the current target should be revised as it has been met and a more challenging target is now appropriate.
112. The Revenue Jersey Tax Statistical Digest 2023-2024, published in April 2026, shows graphically that the majority of taxpayers under the age of 54 file electronically with the balance shifting to paper filing for age groups beyond 55. While I would expect to see this outcome, Revenue Jersey may wish to

consider how this data could be used to focus action to stimulate greater electronic filing or support to facilitate this in older age groups.

113. I have also undertaken some analysis to see how Revenue Jersey compares with other jurisdictions in terms of electronic filing for personal income tax returns. In many jurisdictions, electronic filing for company tax is mandatory and this is also the case in many jurisdictions for personal income tax. The International Survey on Revenue Administrations (ISORA) published by the International Monetary Fund (IMF) in 2024 recorded that 88 jurisdictions out of 159 had mandated electronic filing of personal income tax returns by 2022.
114. There is evidence that electronic tax filing produces benefits in relation to:
  - administrative savings
  - simplifying processes for customers; and
  - promoting compliance and reducing the risk of fraud and error.
115. In addition, the IMF report on Leveraging Digital Technologies in Boosting Tax Collection (May 2025) includes evidence that digitisation can increase revenues by up to 3% depending on level of existing compliance.
116. The 2025 OECD Tax Administration data shows that the average percentage of personal tax returns filed online was 90.6% from 48 jurisdictions. Figures from a sample are shown in Exhibit 16.

## Exhibit 16: Percentage of Personal Taxpayers filing electronically



\*Exact data not available. However, shown as 100% as paper forms are not accepted in Gibraltar.

Sources: States of Jersey Service Performance Measures 2025. Gibraltar- HM Government of Gibraltar post November 2025. Curaçao-TADAT data (January 2025). Cyprus, Ireland, Malta – OECD Tax Administration data 2025. Estonia - e-Estonia website. UK – HMRC Press Release 3 February 2026. Guernsey – Head of Service delivery quote in press, February 2025. Isle of Man - Facebook page 26 September 2025.

117. The comparisons show that Jersey has the lowest percentage of personal taxpayers filing online. Some headlines from other jurisdictions in my sample are:

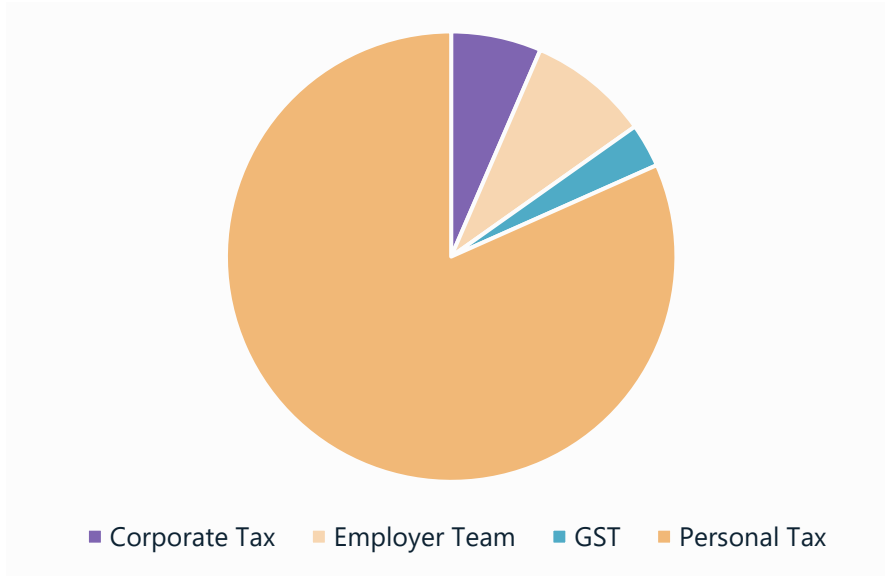
- Gibraltar – Personal Tax filing using the online system or email is now mandatory. Paper returns are not accepted. If taxpayers have no digital access, support from tax officials is offered to file online. Although mandated, actual percentage will be lower than 100% shown above.
- Curaçao – Electronic filing is mandated by law and strictly enforced. Support is available for taxpayers without digital access and there has been a public education programme.
- Cyprus – High percentage reported and mandatory from 2026 when paper returns will not be allowed.
- Estonia – Recognised as a leader in digital filing. Much data in tax returns is pre-populated leading to efficient filing.

- Ireland – Deadline is extended to incentivise online filing.
  - Malta – Deadline is extended for those filing online. Acknowledged that many residents are exempt from filing.
  - Isle of Man – Taxpayers are encouraged to file online through various communications. Guidance Note 1 produced by the Income Tax Division in April 2025 advises that savings of £600,000 (8.8% of cost of Income Tax Division 2025/26) could be achieved if all clients filed electronically.
118. There may be lessons that Revenue Jersey can learn from experiences in other jurisdictions and there is evidence of success and delivering efficiencies where jurisdictions have moved towards mandatory online personal tax filing.
119. There is some evidence of proactive work undertaken by Revenue Jersey to encourage more personal taxpayers to file online but the increase in take up is slow. The availability of online filing is referenced in the annual compliance programme. New taxpayers are 'nudged' to file online and there is an extension to the filing deadline of two months. However, there are limited actions to promote increased take up from existing taxpayers who may be resistant to it, and some groups such as non-residents and executors are not able to file online.

### **PIT call measures**

120. The SPM for answering at least 95% of customer calls (excluding PIT) was introduced for 2025. While the feedback shows that the target was exceeded at 99% in 2025, the Tax Statistical Digest 2023-2024 published in April 2026 indicates that this represents only 18% of all calls. The total call volumes are shown in Exhibit 17 with the detailed performance for each team shown in Exhibit 18.

### Exhibit 17: Revenue Jersey telephone call volumes 2025



Source: Revenue Jersey Tax Statistical Digest 2023 to 2024 (April 2026)

### Exhibit 18: Revenue Jersey telephone call statistics 2025

Tax team	Calls received	Average time to answer	Percentage answered	Average call duration
Corporate Tax	3,061	00:00:10	99%	00:03:00
Employer Team	4,111	00:00:13	99%	00:04:34
GST	1,483	00:00:14	100%	00:03:52
Personal Tax	38,548	00:06:12	82%	00:06:53
<b>All</b>	<b>47,203</b>	<b>00:01:40</b>	<b>95%</b>	<b>00:04:35</b>

Source: Revenue Jersey Tax Statistical Digest 2023 to 2024 (April 2026)

PIT calls represent the majority of all calls and only 82% of these calls were answered first time in 2025. Furthermore, the SPM annual data above shows that the average time to answer PIT phone calls was within target at six minutes 12 seconds. This compares to between 10 and 14 seconds for the other Jersey tax teams. The reason for the variation is due to the high volumes and peak demands in the PIT teams compared to the other teams where call volumes are lower and can be answered immediately without disruption to other team tasks. The complaints data reported in Exhibit 11 does not

demonstrate that call waiting time is a significant reason for customer complaints.

## **Other published performance information**

121. In addition to the SPMs, Revenue Jersey publishes other data on a monthly basis:

- response to PIT enquiries within five working days
- average time to answer PIT calls (target under eight minutes)
- Corporate Team call response time
- GST Team call response time
- Employer Team call response time
- Contributions Team response time
- other calls response time; and
- assess 80% of returns within 30 days of receipt between January and end of April (May to December is peak time – 60 day expectation but no target).

122. At the end of each year of assessment Revenue Jersey publishes a Tax Statistical Digest that includes a range of performance indicators. The transparency and range of data published represents good practice.

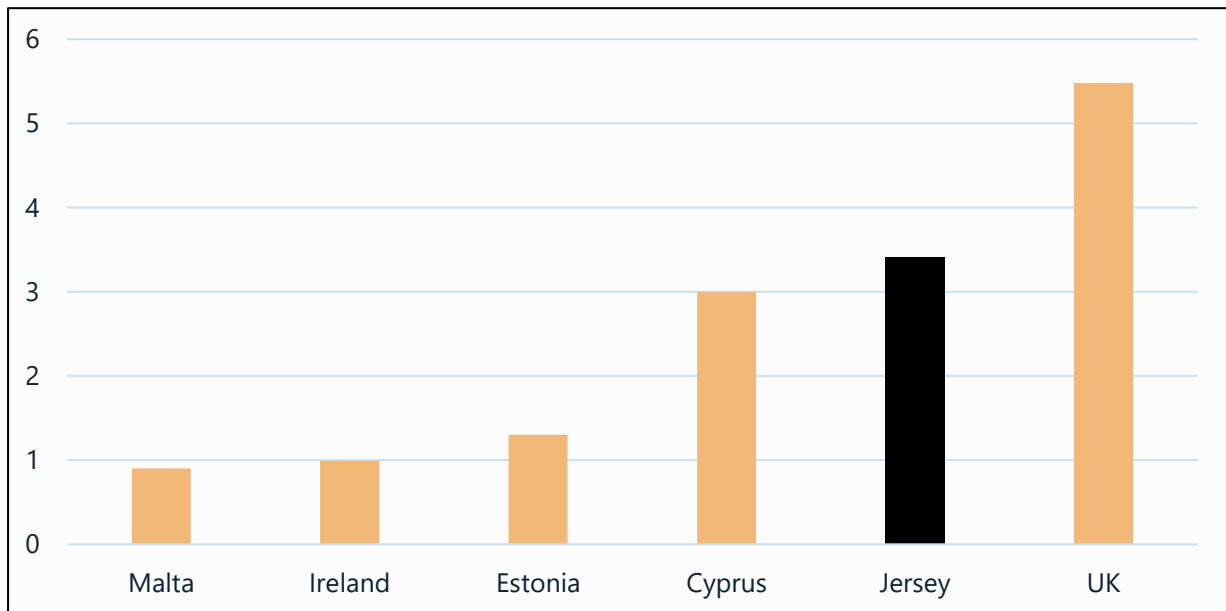
123. The tax administrations in UK, Ireland and Malta each produce an annual report which includes statistical data as well as the financial summary. As Revenue Jersey is already collecting and reporting a wide range of data online and in Government publications, there may be merit in consolidating this into a single annual report as noted earlier in my report.

124. Revenue Jersey does not have a performance indicator in respect of additional revenue assessed from compliance work. This may be worth considering now that the methodology is mature and has been validated. My research shows that the additional yield from compliance interventions is reported in the annual Tax Administration Data for each jurisdiction published by the OECD

and also reported in detail by HMRC in the UK, and in the Annual Report of the Revenue Commissioners in Ireland.

125. Data from the OECD Tax Administration Statistics 2025 (based on the 2023 tax year) indicates that the average additional tax yield from compliance interventions in 48 participating countries was 3%. The additional current and future revenue benefits arising from Revenue Jersey's proactive compliance work in 2025 was calculated at £49 million. This included £30.5 million being additional tax plus penalties and surcharges collected in respect of assessments prior to the 2024 tax year. The total figure represents 3.41% of the total revenue yield and the actual cash recovered in year represents 2.13% of total revenue. Exhibit 19 shows how the total figure compares to other jurisdictions in the sample where data is available.

**Exhibit 19: Compliance yield from a sample of jurisdictions (% additional yield)**



Sources: Revenue Jersey Performance Report 2025. Malta, Estonia and Cyprus - OECD snapshot 2025. Ireland- Commissioner of Revenues Headline Results 2025. UK – HMRC Annual Report 2024/25

126. The graph shows that the total yield generated by Revenue Jersey from its compliance work exceeds all in the narrow sample other than HMRC in the UK.

## Use of technology to improve value for money

127. There is evidence that Revenue Jersey uses technology to improve value for money. This includes ongoing development of automated processes and tools to manage performance and data in respect of workflow planning, compliance work, audit work, customer feedback and promoting online filing as the default for new registrations as part of the annual compliance programmes.
128. However, there are also examples where further work is needed to demonstrate that technology is being used effectively to deliver value for money. Two examples that I have reviewed during my audit are online filing and processing repayments.
129. Revenue Jersey currently makes refunds by cheque with taxpayers advised by letter in advance of the cheque being sent. An Internal Audit report from 2024 described this as inefficient.
130. I am advised that there are plans to move to Bankers' Automated Clearing Service (BACS) payments but at present taxpayer account data is not stored. Delivery of BACS for corporate customers (150 to 200 refunds annually) is being targeted for quarter three in 2026 so that it is available for use from quarter four. There is less clarity on when BACS repayments will be available for other revenue types due to work progressing on other priorities such as Pillar Two implementation.
131. In 2025, data showed around 16,000 repayments were made as follows, with a total value of £40 million:
- 8,197 social security
  - 4,444 Income Tax
  - 1,323 Long-Term Care Fund
  - 1,116 GST
  - 420 charity; and
  - 303 GST special relief.

132. Revenue Jersey estimates that the annual cost of processing refunds is £55,000, comprising printing, cancelling cheques and sending approval letters (£44,000) and staff time (£11,000).
133. In May 2025, a response to a Freedom of Information request showed that Revenue Jersey still uses postal communication for a lot of taxpayer correspondence including refunds. The cost of postal correspondence was calculated at £256,569 and includes correspondence relating to:
- administering and collecting personal income tax, corporate income tax, goods and services tax and land transaction
  - tax overpayment refunds
  - collecting social security contributions
  - collecting long-term care contributions
  - helping and encouraging people to get their taxes and contributions right
  - dealing with those who choose to evade their responsibilities; and
  - ensuring that Jersey's international tax exchange agreements are properly administered.
134. Artificial Intelligence (AI) does not yet play a significant role in Government activities including within Revenue Jersey. However, opportunities to use AI are planned to be considered, including the potential for AI tools to assist the customer interface on the website. These tools have been introduced in other jurisdictions. For example, the Annual Report of the Revenue Commissioners in Ireland for 2025 reported 53,000 engagements with the Revenue Office chatbot.

## Recommendations

- R7** Identify the steps required and the barriers to bringing personal tax customer call performance to a level consistent with the corporate tax performance.

- R8** Revise the target for online personal income tax filing to a level which represents more of a challenge than the current level of 50%. In doing so, agree an action plan to improve online personal income tax filing and include consideration of mandating online filing.

## **Work planned that should be prioritised**

- P1** Complete the project to collect BACS data from taxpayers to facilitate more efficient processing of repayments as soon as possible.

## **Areas for consideration**

- A5** Consider how data from the Tax Administration Diagnostic Assessment Tool published assessments and the framework can be used in a more structured way to compare with performance of Revenue Jersey in key areas.
- A6** Consider developing relationships with tax offices in similar jurisdictions with a view to benchmarking through non-sensitive data sharing.

# Appendix One

## Audit Approach

This audit used a:

- result-oriented approach (is Revenue Jersey meeting its objectives and ambitions?); and
- system-oriented approach (are robust systems / processes in place for Revenue Jersey to support performance and value for money?).

The audit used the following criteria:

### **Leadership and governance**

Has Revenue Jersey established and put into practice high quality systems, policies and procedures to cover:

- leadership arrangements and communication requirements?
- roles, responsibilities, and authorities?
- management of performance and risk? and
- monitoring and reporting which leads to continuous improvement?

### **Information for decision making**

Does Revenue Jersey have and use high quality information to assess its performance and make management decisions?

### **Prioritisation of activity**

Does Revenue Jersey have a mature approach to using risk assessment and setting risk appetite, across different tax categories, to enable it to make decisions about levels of:

- compliance activity:
  - Promote – helping taxpayers to get it right first time

- Prevent – tools such as online filing to make it easier, and building in checks to test that data matches expectations; and
- Respond – intervention with individual taxpayers and focus on getting it right in future; and
- activity to reduce:
  - fraud; and
  - error?

### **Value for money**

Does Revenue Jersey have an accurate picture of the extent to which it is delivering value for money? Does it assess and act on intelligence about its relative position, against other jurisdictions and, where relevant, against the International Monetary Fund Tax Administration Diagnostic Assessment Tool, regarding:

- productivity and efficiency – for example operating costs as a percentage of revenue?
- compliance costs as percentage of added yield?
- enforcement costs as a percentage of income from fines and penalties?
- resources used in resolving errors?
- how the level and types of complaints compare, including from businesses? and
- the likely cost / benefit ratio of enhanced digitalisation?

The approach included the following key elements:

- Document request followed by review and analysis, and
- Interviews with key officers.

The documents reviewed included:

- Revenue Jersey Website

- Treasury and Exchequer Business Plan 2025
- Annual Performance Reports to Minister for Treasury and Resources and the Treasurer of the States
- Service Performance Measures 2023 to 2025
- Executive Management Board Minutes from 2025 and 2026
- Selected other Revenue Jersey Committee minutes from 2025 and 2026
- Revenue Jersey Corporate Governance Framework (November 2025)
- Revenue Jersey Compliance Strategy
- Code of Practice on Compliance Activities
- Sample of reports from Continuous Improvement Board 2026
- Revenue Jersey monthly Operational Report
- Revenue Jersey and Treasury and Exchequer Risk Registers
- Monthly Finance Report to Executive Management Board
- Business Case for Independent Tax project
- Business cases for Pillar Two implementation
- Revenue Jersey Statistical Digest 2023-2024
- Inventory and sample documentation from Standard Operating Procedures
- Extracts from Customer Feedback database
- Summary of complaints received in 2025
- Range of published data from other tax jurisdictions
- Data from Tax Administration Diagnostic Assessment Tool (TADAT)
- Data from International Survey on Revenue Administrations (ISORA)
- Data from budgets and annual reports from sample of tax jurisdictions

The following people contributed information through interviews or by correspondence:

- Comptroller of Revenue
- Deputy Comptroller of Revenue
- Assistant Comptroller of Revenue - Technical
- Manager – Tax Governance and Professional Standards
- Manager of Operations – Business Tax
- Manager of Operations – Transformation and Employer Customers
- Revenue Jersey Company Secretary
- Project Manager – Independent Taxation
- Programme Manager – Pillar Two
- Finance Business Partner – Treasury and Exchequer

The fieldwork was carried out by an affiliate working for the Comptroller and Auditor General, in March to May 2026.

## Appendix Two

### Summary of Recommendations, Work planned that should be prioritised and Areas for Consideration

#### Recommendations

- R1** Review escalation processes from committees and groups to the Executive Management Board to encourage more regular and structured feedback where appropriate.
- R2** Develop an operational business plan for Revenue Jersey with objectives and measurable targets to act as structured framework for performance monitoring and reporting delivery of strategic priorities to the Executive Management Board, the Treasurer of the States and Minister for Treasury and Resources.
- R3** Include a key performance measure for additional revenue assessed from compliance interventions in future Service Performance Measures.
- R4** Implement the improvements to quality assurance processes recommended by the Business Improvement Programme 2024 review.
- R5** Review the Treasury and Exchequer Risk Register alongside that of Revenue Jersey to ensure that both are in alignment regarding the escalated risks.
- R6** Allocate agenda time for Executive Management Board to formally document consideration of risk management at least once a year.
- R7** Identify the steps required and the barriers to bringing personal tax customer call performance to a level consistent with the corporate tax performance.
- R8** Revise the target for online personal income tax filing to a level which represents more of a challenge than the current level of 50%. In doing so, agree an action plan to improve online personal income tax filing and include consideration of mandating online filing.

## Work planned that should be prioritised

- P1** Complete the project to collect BACS data from taxpayers to facilitate more efficient processing of repayments as soon as possible.

## Areas for Consideration

- A1** Review the current governance structure to establish whether some committees and groups could be consolidated into the Executive Management Board.
- A2** Introduce a consolidated action log to record and monitor all actions agreed at the Executive Management Board and committees and groups.
- A3** Consider potential improvements to the presentation and comparative data included in the annual Performance Report (Operations) presented to the Minister and Treasurer of the States, and whether a published Revenue Jersey annual report would be of benefit to a wider audience.
- A4** Consider full publication of additional revenue benefit from compliance activity in future publications.
- A5** Consider how data from the Tax Administration Diagnostic Assessment Tool published assessments and the framework can be used in a more structured way to compare with performance of Revenue Jersey in key areas.
- A6** Consider developing relationships with tax offices in similar jurisdictions with a view to benchmarking through non-sensitive data sharing.



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