



## Access to Public Information Request

**Date of receipt:** 11<sup>th</sup> October 2018

**Date of response:** 16<sup>th</sup> November 2018

### Statistical Information regarding States of Guernsey Income Tax

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Dear Sir or Madam

I am writing to ask for some statistical information regarding States of Guernsey Income Tax. Would you please provide the information in respect of the calendar year 2016 only? For the avoidance of doubt, I am using the word 'taxpayer' to mean someone who is liable to file a tax return, whether or not their income is higher than their personal allowance.

Caveats: Not all statistics are recorded separately between Guernsey and Alderney. The term individual has generally been used instead of taxpayer, as a return could be in respect of a couple (i.e. two individuals).

Where appropriate, numbers are rounded.

#### 1. Total number of taxpayers

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What is the total number of taxpayers in Guernsey (excluding Alderney) for that year?

- There were 62,000 people resident in Guernsey (including Herm) in December 2016
- 43,000 individuals reported income to income tax
  - Note, the current administration system exempts people whose income is consistently below the personal allowance from the requirement to file a return. There are 2,000 of these cases
  - Note these numbers will include individuals (for example seasonal workers) who may have joined or left the island partway through the year
  - Note, this will include individuals who are not resident in Guernsey but pay Guernsey income tax

What is the total number of taxpayers in Alderney for that year?

- There were 2,000 people resident in Alderney in December 2016
- 1,500 individuals reported income to income tax
- See notes above

## 2. Classification of taxpayers

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How many taxpayers were there in Guernsey (excluding Alderney) who in respect of that year were

- (a) principally resident,
- (b) resident-only,
- (c) status still not determined

- 23 taxpayers were resident-only and elected to pay the standard charge – others who are resident only (but in Guernsey for employment purposes) are assessed in the same way as someone who is principally resident and the actual number of those individuals is unavailable
- Stats are not available for those whose status has not yet been determined. Their status would not yet be determined if either the tax return has not yet been received or it has been received and not yet dealt with
- The majority of taxpayers are either principally or solely resident in Guernsey, and would continue to be so unless they are here seasonally, or they leave the island, in which case they may be resident only in the year of departure

How many taxpayers were there in Alderney in that year were

- (a) principally resident,
- (b) resident-only,
- (c) status still not determined

- 7 taxpayers who are resident only and elect to pay the standard charge – see the comment above regarding those who are in Guernsey for employment purposes, this will apply equally to Alderney.
- See notes above

## 3. Higher-income taxpayers

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How many taxpayers in Guernsey (excluding Alderney) had their total income tax (excluding property income) limited under section 39B of the Income Tax (Guernsey) Law, 1975 ("the Guernsey tax cap")

How many taxpayers in Alderney had their 2016 income tax (excluding property income) limited under section 39B of the Income Tax (Guernsey) Law, 1975 ("the Alderney tax cap")

How many taxpayers in Alderney had their 2016 income tax (excluding property income) limited under the Sixth Schedule as if they were resident in Guernsey ("the Guernsey tax cap").

- There were 30 taxpayers subject to the Guernsey tax cap. This has not been broken down further between Alderney and Guernsey, due to the small number of cases to avoid potential identification of individuals.
- There were 3 taxpayers subject to the Alderney tax cap

#### 4. Lower-income taxpayers

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How many taxpayers in Guernsey (excluding Alderney) who filed a 2016 return declared a total income that was less than their personal allowances? How many of these were principally resident?

- Of those resident in Guernsey in December 2016 (excluding individuals aged 15 and under)
  - 7,000 individuals recorded non-zero income that was less than their personal allowances
  - A further 10,000 individuals aged 16 or over (including those still in full time education) declared no income.

How many taxpayers in Alderney who filed a 2016 return declared a total income that was less than their personal allowances? How many of these were principally resident?

- Of those resident in Alderney in December 2016 (excluding individuals aged 15 and under)
  - 300 individuals recorded non-zero income that was less than their personal allowances
  - A further 350 individuals aged 16 or over (including those still in full time education) declared no income.

#### 5. Failures to file

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How many taxpayers in Guernsey (excluding Alderney) had not filed their 2016 return by 30th November 2017. How many of those had still not filed their return by 31st September 2018??

How many taxpayers in Alderney had not filed their 2016 return by 30th November 2017?  
How many of those had still not filed their return by 31st September 2018??

- Statistics on late filing of returns are not recorded separately for Guernsey/Alderney residents, nor are they always broken down between individuals/couples, companies, agents, non-residents, therefore the term taxpayer here includes all persons required to file a return
  - 5,220 taxpayers had not filed their 2016 return by 30 November 2017, of which 4,473 were individuals, 684 companies, 32 agents and 31 non-residents
  - 2,286 taxpayers had not filed their 2016 return by 15 January 2018
  - 947 taxpayers still had not filed their 2016 return by 16 April 2018
  - Data is not available for the number outstanding at 30<sup>th</sup> September 2018