

<b>Jurisdiction's name:</b>	<b>Jersey</b>
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<b>Information on Residency for tax purposes</b>
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**Section I – Criteria for Individuals to be considered a tax resident**

Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).

This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

**Jersey response**

An individual will be considered resident for tax purposes in Jersey in a tax year (calendar year) if he or she:

- Is present in Jersey for 183 days in any one tax year;
- Maintains a place of abode in Jersey and stays one night in Jersey in a tax year; or
- Does not maintain a place of abode in Jersey but visits Jersey for an average of three months per year over a period of four years, in which case the individual will be considered resident from the fourth year.

Guidance is available [here](#).

**Section II – Criteria for Entities to be considered a tax resident**

Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).

This section should ideally also provide further guidance for the different types of Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

**Jersey response**

Article 123 of the [Income Tax \(Jersey\) Law 1961](#), as amended, provides that a company is considered to be resident in Jersey if:

- It is incorporated in Jersey, unless its business is centrally managed and controlled outside Jersey in a jurisdictions where the highest rate of tax which a company may be charged on any part of its income is at least 20%, and the company is considered to be resident for tax purposes in that jurisdiction; or
- It is incorporated elsewhere but management and control takes place in Jersey.

A partnership is treated as opaque for Jersey tax purposes, and is considered to be resident in Jersey if management and control takes place in Jersey (Article 76).

Limited partnerships (Article 76A), limited liability partnerships (Article 76D), incorporated limited

partnerships (Article 76B) and separate limited partnerships (Article 76C) are treated as transparent for Jersey tax purposes and are therefore not considered to be resident in Jersey in their own right.

A trust is considered to be resident in Jersey if the trustee(s) is resident regardless of the jurisdiction under whose law it is formed. However, it is Jersey practice to treat a trust with a resident trustee as non-resident for tax purposes if the settlor and beneficiaries are resident elsewhere and there are no sources of Jersey income other than bank interest. For further information, see [here](#).

A foundation is considered to be resident in Jersey if it is controlled in Jersey.

An unincorporated association is considered to be resident in Jersey if it is controlled in Jersey.

### **Section III – Entity types that are as a rule not considered tax residents**

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

#### **Jersey response**

Limited partnerships (Article 76A of the [Income Tax \(Jersey\) Law 1961](#)), limited liability partnerships (Article 76D), incorporated limited partnerships (Article 76B) and separate limited partnerships (Article 76C) are treated as transparent for Jersey tax purposes and are therefore not considered to be resident in Jersey in their own right.

A trust is considered to be resident in Jersey if the trustee(s) is resident regardless of the jurisdiction under whose law it is formed. However, it is Jersey practice to treat a trust with a resident trustee as non-resident for tax purposes if the settlor and beneficiaries are resident elsewhere and there are no sources of Jersey income other than bank interest. For further information, see [here](#).

### **Section IV – Contact point for further information**

Please provide the contact details of the competent service within their tax authority, which can be contacted in case of further questions on tax residency.

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

#### **Jersey response**

Specific queries may be directed to [AEOI@gov.je](mailto:AEOI@gov.je) in the first instance. General questions regarding tax residence should be directed to [jerseytax@gov.je](mailto:jerseytax@gov.je).