



Jersey

FINANCE (BUDGET – COST OF LIVING) (JERSEY) LAW 2022

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FINANCE (BUDGET – COST OF LIVING) (JERSEY) LAW 2022

A **LAW** to amend the personal allowances and reliefs in the [Income Tax \(Jersey\) Law 1961](#) and to amend the commencement of amendments to the [Goods and Services Tax \(Jersey\) Law 2007](#) made in the [Finance \(2022 Budget\) \(Jersey\) Law 2022](#).

<i>Adopted by the States</i>	<i>21st September 2022</i>
<i>Sanctioned by Order of His Majesty in Council</i>	<i>9th November 2022</i>
<i>Registered by the Royal Court</i>	<i>18th November 2022</i>
<i>Coming into force</i>	<i>1st January 2023</i>

THE STATES, subject to the sanction of His Most Excellent Majesty in Council, have adopted the following Law –

1 [Income Tax \(Jersey\) Law 1961](#) amended

Articles 2 to 5 amend the [Income Tax \(Jersey\) Law 1961](#).

2 **Article 92A (threshold for exemption from income tax) amended**

In Article 92A –

- (a) in the following provisions for “£26,550” there is substituted “£29,750” –
 - (i) paragraph (2),
 - (ii) paragraph (2A);
- (b) in the following provisions for “£6,550” there is substituted “£7,350” –
 - (i) paragraph (4)(i),
 - (ii) paragraph (4A)(i);
- (c) in paragraph (6) for “£16,550” there is substituted “£18,550”.

3 Article 92B (increase in exemption threshold for child day care) amended

In Article 92B –

- (a) in paragraph (1) –
 - (i) in sub-paragraphs (c) and (d) for “£16,320” there is substituted “£18,300”,
 - (ii) in sub-paragraph (e) for “£6,273” there is substituted “£7,050”;
- (b) in paragraph (5) in the definition “qualifying income” –
 - (i) in sub-paragraph (a) for “£6,550” there is substituted “£7,350”,
 - (ii) in sub-paragraph (b) for “£4,590” there is substituted “£5,150”.

4 Article 95 (children) amended

In Article 95 in the following provisions for “£3,060” there is substituted “£3,450” –

- (a) paragraph (1);
- (b) paragraph (4).

5 Article 98A (additional allowance in respect of children)

In Article 98A(1A) for “£4,590” there is substituted “£5,150”.

6 Article 46 (citation and commencement) of the Finance (2022 Budget) (Jersey) Law 2022 amended

In Article 46(2)(b) for “1st January 2023” there is substituted “1st July 2023”.

7 Citation and commencement

This Law may be cited as the Finance (Budget – Cost of Living) (Jersey) Law 2022 and comes into force on 1st January 2023.