

泽西岛税收居民身份认定规则

一、个人

一个纳税年度(公历年度)内,符合以下条件之一的个人视为泽西岛税收居民:

- 一个纳税年度内在泽西岛境内停留 183 天;
- 在泽西岛境内拥有居所且一个纳税年度内至少在泽西岛居住一晚;
- 在泽西岛境内虽无居所但在四年内每年平均居住 3 个月以上,则自第四年开始视为泽西岛税收居民。

相关指引参见

<https://www.gov.je/taxesmoney/incometax/individuals/incometaxcircumstances/pages/residency.aspx>

二、实体

根据 1961 年颁布的泽西岛所得税法(修订版)第 123 条的规定

(http://www.jerseylaw.je/Law/display.aspx?url=lawsinforce%2fconsolidated%2f24%2f24.750_IncomeTaxLaw1961_RevisedEdition_1January2015.htm#ID5345), 满足以下条件之一的实体视为泽西岛税收居民:

- 在泽西岛境内注册成立(除非该实体的主要管理和控制职能在泽西岛境外履行,为该所属境外税收辖

区的税收居民，且该境外税收管辖区的最高税率不
低于 20%);

- 在其他税收辖区注册成立，但管理和控制职能在泽
西岛境内履行。

合伙企业视为税收上的非透明体，当该合伙企业的管理
和控制职能均在泽西岛境内履行时，则视为泽西岛税收居民。
(76 条)

有限合伙企业(76A 条)，有限责任公司(76D 条)，
法人有限合伙企业(76B 条)和独立有限合伙企业(76C 条)
都视为税收上的透明体，企业本身一般不视为泽西岛税收居
民。

无论信托根据哪国法律成立，如果其受托人为泽西岛税
收居民，则该信托视为泽西岛税收居民。然而在具体实践中，
即使受托人为泽西岛税收居民，如果委托人和受益人均为外
国税收居民且除银行利息外无其他来源于泽西岛的所得，则
通常仍将该信托视为非税收居民。更多信息，请参见
[http://www.gov.je/TaxesMoney/IncomeTax/Technical/ConcessionPractice/](http://www.gov.je/TaxesMoney/IncomeTax/Technical/ConcessionPractice/Pages/ConcessionPracticeMiscellaneous.aspx)
[Pages/ConcessionPracticeMiscellaneous.aspx](http://www.gov.je/TaxesMoney/IncomeTax/Technical/ConcessionPractice/Pages/ConcessionPracticeMiscellaneous.aspx)。

管理机构位于泽西岛境内的基金视为泽西岛税收居民。

管理机构位于泽西岛境内的非法人实体视为泽西岛税
收居民。

三、不视为税收居民的实体

有限合伙企业（76A 条），有限责任公司（76D 条），法人有限合伙企业（76B 条）和独立有限合伙企业（76C 条）都视为税收上的透明体，企业本身一般不视为泽西岛税收居民。

无论信托根据哪国法律成立，如果其受托人为泽西岛税收居民，则该信托视为泽西岛税收居民。然而在具体实践中，即使受托人为泽西岛税收居民，如果委托人和受益人均为外国税收居民且除银行利息外无其他来源于泽西岛的所得，则通常仍将该信托视为非税收居民。更多信息，请参见 <http://www.gov.je/TaxesMoney/IncomeTax/Technical/ConcessionPractice/Pages/ConcessionPracticeMiscellaneous.aspx>。

四、联系方式

具体问题可以联系：

AEOI@gov.je

一般税收居民相关问题可以联系：

jerseytax@gov.je

泽西岛纳税人识别号编码规则

一、纳税人识别号介绍

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
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个人

严格意义上说，泽西岛不对个人发放纳税人识别号，但是出于金融账户涉税信息报送的目的，社会保险号码应被视为纳税人识别号。

对于个人而言，社会保险号码是唯一且不会变更的号码，由社会保障部门发放。社会保险号码根据出生日期或者首次进入泽西岛境内的日期编制发放，并通过有效照片进行实名认证。

社会保险号码在申请社会保险或者福利时使用，在医疗卫生机构登记时也需要社会保险号码。一般情况下，社会保险号码不用于其他税务目的的身份认证。

实体

实体的纳税人识别号是实体的税务编号，由财政和资源部下属的税务审计部门发放。税务编号一般用于评估和征收所得税。

对于免缴所得税的实体可能没有对应的税务编号，例如慈善机构等。非居民仅在其取得来源于泽西岛境内的应税收入时，才会获得税务编号。

二、纳税人识别号编码规则

泽西岛税收居民个人的纳税人识别号为该纳税人个人的社会保险号码。社会保险号码开头的 2 个字母通常为 JY，随后是 6 位数字和 1 个字母，例如，JY123456A。

泽西岛税收居民实体的纳税人识别号为税务编号，由 2 个字母及不超过 5 位数字的形式组成，例如 CC00000。公司的税务编号以字母 C 开头，合伙企业以字母 D 或者 E 开头，其他实体以字母 E 开头。

三、如何找到纳税人识别号

个人社会保险号码载于其公民注册卡或者健康卡上。

实体的纳税人识别号载于泽西岛税务主管部门开具的各种文件上，例如纳税评估表、纳税申报表或者会计报表等。这些公函上均有税务主管部门的徽标标识。

四、国内网站信息

纳税人识别号的相关信息参见

<http://www.gov.je/taxesmoney/internationaltaxagreements/igas/pages/commonreportingstandard.aspx>。目前泽西岛没有纳税人识别号网上查证工具。

五、联系方式

具体问题可以联系:

AEOI@gov.je

资料来源：

泽西岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Jersey-Residency.pdf>

泽西岛纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Jersey-TIN.pdf>

Jersey- Information on residency for tax purposes

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 jurisdiction 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 [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 in the first instance. General questions regarding tax residence should be directed to jerseytax@gov.je

Jersey-Information on Tax Identification Numbers

Section I – TIN Description

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

Automatic issuance of TINs to all residents for tax purposes:

Individual: no

If no, instances where individuals are not being automatically issued a TIN are:

Jersey does not issue TINs for individuals in the strict sense, but for the purposes of the CRS, the social security number should be treated as the TIN.

Social security numbers are unique to the individual and are not affected by changes in personal circumstances. They are issued by the Social Security Department. Social security numbers are issued at birth or on first arrival in Jersey, and must be supported by valid photographic identification.

Social security numbers are used for the purposes of making social security contributions and for obtaining benefits, and are required in order to register with health practitioners. They are not used currently used as identifiers for any other form of tax in Jersey.

Entities (as defined by the CRS): no

If no, instances where Entities are not being automatically issued a TIN are:

The TIN for entities is the entity's tax reference number, issued by the office of the Comptroller of Taxes, which sits within Jersey's Department of Treasury and Resources. The tax reference number is used for the purpose of assessing and collecting income tax.

Entities that are exempt from income tax, such as charities, may not have been issued with a tax reference number. Non-residents will only be issued with a tax reference number if they receive taxable income with a Jersey source.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Jersey response

The taxpayer identification number for a Jersey resident individual will be the taxpayer's Jersey social security number. Social security numbers begin with two letters, usually JY, followed by six digits and a letter: A, B, C or D, for example, JY123456A.

The taxpayer identification number for an entity will be the entity's tax reference number, taking the format of two letters followed by up to five digits, for example CC00000. Tax reference numbers for companies will commence with the letter C, for partnerships with the letters D or E, and for other entities with the letter E.

Section III – Where to find TINs

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Jersey response

An individual's social security number can be found on either their registration card or their health card.

Entities' TINs will be found on official correspondence from the Jersey Taxes Office, such as tax assessments, tax return forms or statements of account. They will show the logo of the Taxes Office.

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Jersey response

Information on TINs may be found here. There is no online TIN-verification tool for Jersey.

Section V – Contact point for further information

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

Jersey response

Specific queries may be directed to AEOI@gov.je in the first instance.