JERSEY

PRIVATE COMPANY LIMITED BY SHARES

CLIENT GUIDE 2026

International company formation, 0% standard corporate tax and annual compliance

Professional company formation and ongoing corporate administration

BRIS GR LIMITED | 66 Paul Street, London EC2A 4NA, United Kingdom

general.info@bris-group.com | +44 207 206 2487 | +44 775 479 5814 | bris-group.com

Jersey Private Company at a Glance

A Jersey private company limited by shares is incorporated under the **Companies (Jersey) Law 1991** and becomes a separate legal person when the Jersey Financial Services Commission (JFSC) issues its certificate of incorporation. It is a well-established vehicle for international holding, investment, trading and service activities, subject to Jersey tax, regulatory and economic-substance rules.

Topic	Current legal / practical position
Company law	Companies (Jersey) Law 1991. A private company may have a single member.
Director	A private company must have at least **one director**.
Secretary	Every company must have a secretary. A sole director cannot also act as secretary.
Registered office	A company must have a **registered office in Jersey at all times**.
Nominated person	Every company must appoint at least one eligible nominated person with the required Jersey connection to deal with Registry information/submissions.
Shares / capital	JFSC permits par-value, no-par-value and preset share structures. Official incorporation guidance does not prescribe a conventional general minimum paid-up capital.
Standard company tax	The standard Jersey corporate income-tax rate is **0%**.
Higher-rate activities	Regulated financial-services companies are generally taxed at **10%**; Jersey utility and property-income companies are generally taxed at **20%**. Other special rules may apply.
GST	Standard Jersey Goods and Services Tax is **5%**; mandatory registration generally begins at **£300,000** taxable supplies.

The Principal Tax Advantage

A genuine 0% standard corporate income-tax regime

Jersey operates its established 0/10 corporate-tax system. Government guidance confirms a **0% standard company-tax rate**. This is not merely an exemption for foreign-source income: a Jersey-resident company is generally within Jersey tax on its income, but most ordinary company income is charged at the 0% standard rate.

The 0% rate is not universal. Regulated financial-services companies are generally taxed at 10%, while Jersey utility and property-income companies are generally taxed at 20%. From 2025, separate Pillar Two / Multinational Corporate Income Tax rules can affect Jersey entities in very large multinational groups meeting the EUR 750 million group-revenue test.

Key Benefits for International Clients

• 0% standard Jersey corporate income-tax rate for ordinary company income.

• Single shareholder/member permitted.

• One director sufficient for a private company.

• Flexible par-value and no-par-value share structures.

• Established international finance centre with a regulated corporate-services sector.

• 5% GST, with a relatively high £300,000 registration threshold for Jersey taxable supplies.

• Potential exemption in Jersey for non-resident recipients of distributions made from profits charged at 0%, subject to the recipient and distribution rules.

• Suitable for international holding, investment, trading and service structures where substance, tax residence and regulatory requirements are properly addressed.

Shareholders, Directors, Secretary & Nominated Person

Topic	Current legal / practical position
Members	A private company is permitted to have a single member; members may be individuals or entities.
Directors	At least one director. A corporate director is possible only where it is appropriately registered to provide director services; all directors of that corporate director must be natural persons.
Secretary	Mandatory. The sole director cannot also be the secretary.
Registered office	Must be maintained in Jersey at all times, with the occupier authorising use of the premises.
Nominated person	Must be an eligible Jersey-connected person, such as a Jersey-resident significant person, qualifying lawyer/accountant, registered trust company business or fund services business.
Beneficial ownership	Beneficial-owner/controller and significant-person information must be supplied to Registry and kept accurate; changes generally must be notified within 21 days.

Share Capital & Shares

JFSC incorporation guidance allows a company to select **par value, no par value or preset par value** share structures. The Registry preset option uses 10,000 ordinary shares of £1, but this is an administrative option rather than a statutory minimum-capital rule. The memorandum and articles should be drafted for the intended ownership, funding and distribution structure.

Capital should match the commercial purpose

Even though Jersey offers flexible capital structures, banks, investment counterparties and regulated service providers will expect the company to have resources appropriate to its proposed business.

Corporate Income Tax - 0% Standard Rate

Government of Jersey guidance confirms that the **standard company tax rate is 0%**. Jersey taxes companies on a residence basis: a Jersey-incorporated company is generally Jersey tax resident unless it is centrally managed and controlled in another jurisdiction, is accepted as resident there, and the other jurisdiction meets Jersey's statutory tax-rate condition.

10% and 20% Corporate Tax Categories

The 0% rate does not apply to every business. **Regulated financial-services companies** are generally taxed at 10%. **Jersey utility and property-income companies** are generally taxed at 20%. The precise classification must be checked against the Income Tax (Jersey) Law and Revenue Jersey guidance before relying on 0%.

Pillar Two / MCIT for Very Large Groups

Jersey implemented an Income Inclusion Rule and a Multinational Corporate Income Tax regime from 2025. Government guidance states that these regimes apply only to Jersey entities in multinational enterprise groups with global annual revenue of **EUR 750 million or more** in at least two of the four preceding fiscal years. Most privately owned BRIS clients will therefore remain under the existing 0/10 regime, but group size must be checked.

Distributions to Non-Residents

Government guidance states that a non-resident can claim exemption from Jersey income tax on company distributions made from profits or gains charged on the company at the **0% rate**. This is an important distinction from shareholder taxation in the recipient's home jurisdiction: the shareholder may still owe tax where resident, and CFC or anti-avoidance rules may apply.

GST

Jersey GST is charged at **5%** on the majority of goods and services supplied in Jersey for local use. Qualifying supplies can be zero-rated, including specified exports and international services. A Jersey business must generally register when taxable supplies reach or are expected to reach **£300,000** in a 12-month period.

Documents Required from the Client

- Passport / acceptable identification for shareholders, directors, secretary and ultimate beneficial owners.
- Recent proof of residential address.
- For corporate shareholders: incorporation, constitutional, management and full ownership-chain documents.
- Proposed company name and detailed intended activities.
- Proposed share structure, shareholders, director(s) and secretary.
- Registered-office and nominated-person arrangement through an eligible Jersey provider/person.
- Expected countries of operation, customers/suppliers, turnover and transaction profile.
- Source-of-funds and, where appropriate, source-of-wealth evidence.
- Tax-residence / management-and-control information relevant to the structure.
- Certified translations, apostilles/legalisation and professional references where required by the Jersey service provider.

Formation Process & Documents Received

1. Structure/tax review **2.** KYC/UBO & business-profile review **3.** Jersey provider / nominated-person acceptance & name/share structure **4.** Memorandum/articles & JFSC incorporation **5.** Revenue Jersey/GST/accounting setup **6.** Banking and annual compliance

Typical corporate file: certificate of incorporation; memorandum and articles; JFSC company number; registered-office details; member/share information; director and secretary records; nominated-person and beneficial-owner/controller information; and tax/GST documentation where applicable.

Official Incorporation Fees - 2026

The JFSC 2026 Registry fee notice sets the company incorporation fee at **£205 within five business days**, £308 within three business days, £395 within two business days, £543 within one business day and £856 within two hours. The reserved incorporation service costs an additional £77. These are Registry fees only and exclude Jersey corporate-service-provider and BRIS professional fees.

Annual Confirmation - Due by End of February

Every Jersey company must submit an **annual confirmation statement between 1 January and the last day of February**. The statement confirms registered-office and associated-party information, including beneficial owners/controllers, significant persons and members. The JFSC specifically confirmed the 2026 deadline as 28 February 2026.

Beneficial Ownership & Associated Parties

JFSC Registry supervision requires companies to keep beneficial-owner/controller, significant-person and member information accurate and verified. A change, error or inaccuracy generally must be reported **within 21 days** of becoming aware of it. This information is also part of the annual confirmation process.

Accounts & Corporate Tax Return

Companies incorporated in Jersey are required to prepare accounts. Private-company accounts are generally made available to shareholders rather than routinely filed publicly, while public companies have separate Registry filing requirements. Every Jersey company must submit a corporate tax return online. The general company-return deadline is **30 November of the following year**; the official 2026 notice confirms that the 2025 company return and required company financial statements are due by 30 November 2026.

Economic Substance

Jersey has statutory economic-substance requirements for relevant companies. A company carrying on a relevant activity must assess the applicable tests and report appropriately through its corporate return. A 0% corporate tax rate does **not** mean that substance, records or tax reporting can be ignored.

0% tax does not mean zero compliance

A Jersey company still needs a registered office, director, secretary, nominated person, annual confirmation, beneficial-ownership updates, accounts and annual tax return. Economic-substance, AML/KYC and foreign-country tax rules may also apply.

Annual Compliance Checklist

- Maintain Jersey registered office and eligible nominated person.
- Maintain required director(s), secretary and member records.
- Keep beneficial-owner/controller and significant-person information current.
- Notify relevant associated-party changes within 21 days.
- File annual confirmation between 1 January and the end of February.
- Maintain proper accounting records and prepare annual accounts.
- Submit online corporate tax return by 30 November of the following year.
- Review whether income remains within the 0% category or falls into 10% / 20% / MCIT rules.
- Assess and comply with economic-substance requirements where relevant.
- Register/file GST where the £300,000 threshold or other rules apply.
- Review distributions and shareholder-country taxation before payments.
- Maintain bank and service-provider AML/KYC and evidence of genuine business activity.

Why Jersey Can Be Attractive

Topic	Current legal / practical position
0% standard CIT	Genuine standard corporate tax rate of 0% for ordinary company income.
Flexible company	Single member, one director and flexible share-capital structures.
Regulated service sector	JFSC-regulated trust/company service providers and mature finance-centre infrastructure.
5% GST	Low standard GST rate with £300,000 registration threshold for Jersey taxable supplies.
International distributions	Jersey exemption may apply to non-residents receiving distributions from 0%-taxed profits.
International structures	Useful for properly structured holding, investment, trading and service companies.

How BRIS Group Supports You

Structure & tax review - Assess whether a Jersey private company and the 0% standard corporate-tax regime fit the client's ownership, activity and international tax position.

Formation coordination - Coordinate name, memorandum/articles, share structure and JFSC incorporation with an appropriate Jersey corporate-service provider.

Registered office / nominated person - Coordinate the required Jersey registered-office, secretary and nominated-person arrangements where available through the local provider.

KYC / UBO - Coordinate shareholder, director, secretary, beneficial-owner/controller and source-of-funds/wealth due diligence.

Tax / GST coordination - Coordinate Revenue Jersey corporate-tax, GST and activity-specific tax support.

Economic substance - Coordinate assessment of relevant activities and substance/reporting requirements.

Banking preparation - Prepare the corporate/KYC package and coordinate banking introductions where available.

Annual compliance - Coordinate annual confirmation, associated-party updates, accounts, tax return and ongoing corporate administration.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Jersey company formation and maintenance and is not a fee quotation. BRIS Group professional fees, Jersey corporate-service-provider fees, registered-office/secretarial services, government charges, tax/GST/accounting work, banking support and other optional services are quoted separately according to the structure and required work.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Jersey or foreign legal, tax, accounting, regulatory or investment advice. Jersey has a **genuine 0% standard corporate income-tax rate**, but 10%, 20% and, for qualifying very large multinational groups, MCIT/Pillar Two rules may apply. Foreign jurisdictions may also tax the company, its activities or its shareholders.

Primary official/legal sources reviewed: Government of Jersey / Revenue Jersey, including company tax, corporate residence, distributions, GST, corporate-return and economic-substance guidance; Jersey Financial Services Commission Registry, including company incorporation, required roles, registered-office, annual confirmation, beneficial-ownership/associated-party and 2026 Registry fee guidance; Companies (Jersey) Law 1991 and Financial Services (Disclosure and Provision of Information) (Jersey) Law 2020.

Information reviewed: August 2026. Tax classification, Pillar Two/MCIT scope, economic substance, distribution treatment, GST, beneficial ownership, regulatory permissions and foreign tax residence should be reconfirmed for the client's actual facts before incorporation or transactions.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.