

There is only one reason for a Foundation

Published: January 13, 2026, 5:13 pm

There's a [lovely page](#) on the States of Jersey Treasury Department website that says with regard to its new law allowing the establishment of foundations:

Foundations (Jersey) Law 200-

Advice for Jersey residents considering registering a 'Foundation'

It is advisable that, if a Jersey resident is considering registering a Foundation or has any interest in a Foundation he or she should provide the Income Tax Office with full details as to the reason(s) for doing so and the purpose of the Foundation and seek pre-clearance from the Comptroller before going ahead.

Failure to do so will lead the Comptroller to take the view that creating a Foundation has as one of the purposes, or the main purpose, the avoidance of Jersey tax.

The Comptroller will counteract such avoidance under the provisions of Article 134A of the Income Tax (Jersey) Law 1961.

Comptroller of Taxes

12 December 2009

So now we have incontrovertible proof: Jersey has deliberately created a structure for the use of those not resident in its jurisdiction which it knows has the sole or main purpose of tax avoidance (at best) which they consider best tackled by use of a General Anti-Avoidance Principle (for that is what their section 134A is).

If you wanted proof that everything I and others have said here over many years is true — here it is.

This proves Jersey is, without doubt, a secrecy jurisdiction. Secrecy jurisdictions are places that intentionally create regulation for the primary benefit and use of those not resident in their geographical domain. That regulation is designed to undermine the

legislation or regulation of another jurisdiction. To facilitate its use secrecy jurisdictions also create a deliberate, legally backed veil of secrecy that ensures that those from outside the jurisdiction making use of its regulation cannot be identified to be doing so.

How can any place claim to be internationally cooperative or compliant on tax when this is what they knowingly, deliberately and wilfully do?

Note the phrase 200- simply means the final date on which the law is to be approved by the UK's Privy Council on behalf of the Queen has yet to be advised.