

STATES OF JERSEY



CAPITAL GAINS TAX ON THE SALE OF RESIDENTIAL PROPERTY THAT IS NOT A MAIN RESIDENCE (P.61/2024) – CHILDREN’S RIGHTS IMPACT ASSESSMENT

**Presented to the States on 10th September 2024
by Deputy M.B. Andrews of St Helier North**

STATES GREFFE

CHILDREN’S RIGHTS IMPACT ASSESSMENT (CRIA)

PART 1: SCREENING

Name and title of Duty Bearer:	Deputy M.B. Andrews of St Helier North
Type of Duty Bearer: (Minister, Elected Member or States Assembly Body)	Elected Member
Assessment completed by (if not completed by duty bearer):	
Date:	05/09/2024

<p>1) Name and brief description of the proposed decision The subject of your CRIA may be a proposed law, policy or proposition and in accordance with the Law is referred to in this template as the ‘decision’</p> <ul style="list-style-type: none"> • What is the problem or issue the decision is trying to address? • Do children experience this problem differently from adults? <p>This proposition is aiming to introduce a new taxation measure intended to begin taxing capital gains on second or additional homes which are sold to generate additional revenue for the government. As the nature of transactions are dealt with by adults, this will not directly involve children.</p>
<p>2) Which groups of children and young people are likely to be affected? Groups of children could include early years, primary or secondary education; young adults; children with additional learning needs; disabled children; children living in poverty; children from particular ethnic backgrounds; migrants; refugees; care experienced children and LGBTQ+ children</p> <p>Children will not directly benefit from the sale of properties; however, children could benefit from guardians who receive proceeds from the sale of second or additional properties.</p>
<p>3) What is the likely impact of the proposed decision on children and on their rights?</p> <ul style="list-style-type: none"> • Identify any potential positive OR negative impacts and include indirect impacts on children and their rights as described in the UNCRC • Will different groups of children be affected differently by this decision? <p>No positive or negative impacts have been identified in relation to children’s rights.</p>
<p>4) Is a full Children’s Rights Impact Assessment required? If you have identified impacts on children and their rights, a full CRIA should be completed. If no impacts are identified then a Full CRIA is not required, but please explain your rationale and how you reached this conclusion</p> <p>No. As the proposition will not impact on children’s rights a full CRIA is not required.</p>