



**THE STATES assembled on Tuesday  
3rd December 2013, at 09.30 a.m. under  
the Presidency of the Deputy Bailiff,  
William James Bailhache, Esquire.**

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**His Excellency the Lieutenant Governor,  
General Sir John McColl, K.C.B., C.B.E., D.S.O.  
was present.**

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All members were present at roll call with the exception of –

Senator Paul Francis Routier – en défaut (défaut raised at 2.18 p.m.)  
Connétable John Martin Refault of St. Peter – en défaut  
Deputy Trevor Mark Pitman of St. Helier – en défaut (défaut raised at 10.32 a.m.)  
Deputy Tracey Anne Vallois of St. Saviour – ill  
Deputy James Patrick Gorton Baker of St. Helier – absent on States business  
Deputy Kristina Louise Moore of St. Peter – ill

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Prayers

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#### **Documents presented or laid**

Long-Term Care legislation: P.136/2013, P.137/2013, P.138/2013, P.139/2013, P.140/2013, P.141/2013, P.142/2013 – comments. Presented: 3rd December 2013. <i>Health, Social Security and Housing Scrutiny Panel.</i>	P.136/2013. through to P.142/2013. Com.
Draft Long-Term Care (States Contribution) (Jersey) Regulations 201- (P.140/2013) – addendum. Presented: 3rd December 2013. <i>Minister for Social Security.</i>	P.140/2013. Add.
Land Transactions under Standing Order 168(3) – transfer of land at 7 Francis Street, St. Helier. Presented: 3rd December 2013. <i>Minister for Treasury and Resources.</i>	R.148/2013.
Fiscal Policy Panel Report: response of the Minister for Treasury and Resources. Presented: 3rd December 2013. <i>Minister for Treasury and Resources.</i>	R.149/2013.
Draft 2014 Budget (S.R.13/2013): response of the Minister for Treasury and Resources. Presented: 3rd December 2013. <i>Minister for Treasury and Resources.</i>	S.R.13/2013. Res.

**Draft Budget Statement 2014 P.122/2013**

THE STATES commenced consideration of the draft Budget Statement 2014 (P.122/2013) and rejected an amendment of Deputy Geoffrey Peter Southern of St. Helier (P.122/2013 (Amendment)) that in paragraph (a) after the words “as set out in the Budget Statement” there should be inserted the words –

“except that –

- (i) income tax exemptions for the year of assessment 2014 shall not be increased by 1.5% as proposed in the draft Budget Statement;
- (ii) the marginal rate for the year of assessment 2014 shall not be decreased from 27% to 26% as proposed in the draft Budget Statement;
- (iii) the estimate of income from taxation during 2014 shall be decreased by £5 million by zero-rating or exempting from Goods and Services Tax foodstuffs in line with United Kingdom Value Added Tax arrangements and domestic fuel and energy with effect from 1st July 2014.”

Members present voted as follows –

**POUR: 10**

Senator A. Breckon  
Deputy J.A. Martin (H)  
Deputy G.P. Southern (H)  
Deputy of Grouville  
Deputy J.A. Hilton (H)  
Deputy S. Pitman (H)  
Deputy M. Tadier (B)  
Deputy T.M. Pitman (H)  
Deputy M.R. Higgins (H)  
Deputy J.M. Maçon (S)

**CONTRE: 33**

Senator P.F.C. Ozouf  
Senator S.C. Ferguson  
Senator A.J.H. Maclean  
Senator B.I. Le Marquand  
Senator F. du H. Le Gresley  
Senator I.J. Gorst  
Senator L.J. Farnham  
Connétable of St. Helier  
Connétable of Trinity  
Connétable of St. Clement  
Connétable of St. Lawrence  
Connétable of St. Mary  
Connétable of St. John  
Connétable of St. Ouen  
Connétable of St. Brelade  
Connétable of St. Martin  
Connétable of St. Saviour  
Connétable of Grouville  
Deputy R.C. Duhamel (S)  
Deputy R.G. Le Hérisssier (S)  
Deputy of St. Ouen  
Deputy J.A.N. Le Fondré (L)  
Deputy of Trinity  
Deputy S.S.P.A. Power (B)  
Deputy K.C. Lewis (S)  
Deputy E.J. Noel (L)  
Deputy A.K.F. Green (H)  
Deputy G.C.L. Baudains (C)  
Deputy J.H. Young (B)  
Deputy S.J. Pinel (C)  
Deputy of St. Mary  
Deputy of St. Martin  
Deputy R.G. Bryans (H)

**ABSTAIN: 1**

Deputy of St. John

THE STATES rejected an amendment of Deputy Geoffrey Peter Southern of St. Helier (P.122/2013 (Amendment)) that in paragraph (a) of the Budget Statement 2014, after the words “as set out in the Budget Statement” there should be inserted the words –

“except that income tax exemptions for the year of assessment 2014 shall be increased by 2.2% and not by 1.5% as proposed in the draft Budget Statement.”

Members present voted as follows –

**POUR: 11**

Senator A. Breckon  
 Senator S.C. Ferguson  
 Deputy J.A. Martin (H)  
 Deputy G.P. Southern (H)  
 Deputy of St. Ouen  
 Deputy J.A.N. Le Fondré (L)  
 Deputy S. Pitman (H)  
 Deputy M. Tadier (B)  
 Deputy M.R. Higgins (H)  
 Deputy J.M. Maçon (S)  
 Deputy G.C.L. Baudains (C)

**CONTRE: 29**

Senator P.F. Routier  
 Senator P.F.C. Ozouf  
 Senator A.J.H. Maclean  
 Senator B.I. Le Marquand  
 Senator F. du H. Le Gresley  
 Senator I.J. Gorst  
 Connétable of St. Helier  
 Connétable of Trinity  
 Connétable of St. Clement  
 Connétable of St. Lawrence  
 Connétable of St. Ouen  
 Connétable of St. Martin  
 Connétable of St. Saviour  
 Connétable of Grouville  
 Deputy R.C. Duhamel (S)  
 Deputy R.G. Le Hérisier (S)  
 Deputy of Grouville  
 Deputy J.A. Hilton (H)  
 Deputy of Trinity  
 Deputy S.S.P.A. Power (B)  
 Deputy K.C. Lewis (S)  
 Deputy E.J. Noel (L)  
 Deputy A.K.F. Green (H)  
 Deputy J.H. Young (B)  
 Deputy S.J. Pinel (C)  
 Deputy of St. Mary  
 Deputy of St. Martin  
 Deputy R.G. Bryans (H)  
 Deputy R.J. Rondel (H)

**ABSTAIN: 1**

Connétable of St. Mary

THE STATES rejected paragraph (a) of an amendment of Deputy John Hilary Young of St. Brelade (P.122/2013 Amendment (4)) that in paragraph (a) of the Budget Statement 2014, after the words “as set out in the Budget Statement” there should be inserted the words –

“except that –

- (a) the higher child allowance (comprising the additional tax relief of £3,000 proposed in the draft Budget Statement and the existing £6,000 allowance making a total of £9,000) for the year of assessment 2014 due to taxpayers whose income for 2014 falls below the income tax exemption thresholds with children over the age of 17 in higher education, may, by agreement, be wholly or partly transferred to a relative (including grandparents) of the tax exempted taxpayer, who has provided financial support to a child relative under 25 years (including grandchildren) for higher education purposes and such relative shall then qualify for this income tax relief;

Members present voted as follows –

**POUR: 14**

Senator A. Breckon  
 Connétable of St. John  
 Connétable of St. Saviour  
 Deputy J.A. Martin (H)  
 Deputy G.P. Southern (H)  
 Deputy of Grouville  
 Deputy J.A.N. Le Fondré (L)  
 Deputy S.S.P.A. Power (B)  
 Deputy M. Tadier (B)  
 Deputy T.M. Pitman (H)  
 Deputy M.R. Higgins (H)  
 Deputy J.M. Maçon (S)  
 Deputy G.C.L. Baudains (C)  
 Deputy J.H. Young (B)

**CONTRE: 29**

Senator P.F. Routier  
 Senator P.F.C. Ozouf  
 Senator S.C. Ferguson  
 Senator A.J.H. Maclean  
 Senator B.I. Le Marquand  
 Senator F. du H. Le Gresley  
 Senator I.J. Gorst  
 Senator L.J. Farnham  
 Connétable of Trinity  
 Connétable of St. Clement  
 Connétable of St. Lawrence  
 Connétable of St. Mary  
 Connétable of St. Ouen  
 Connétable of St. Martin  
 Connétable of Grouville  
 Deputy R.C. Duhamel (S)  
 Deputy R.G. Le Hérissier (S)  
 Deputy of St. Ouen  
 Deputy J.A. Hilton (H)  
 Deputy of Trinity  
 Deputy K.C. Lewis (S)  
 Deputy E.J. Noel (L)  
 Deputy A.K.F. Green (H)  
 Deputy of St. John  
 Deputy S.J. Pinel (C)  
 Deputy of St. Mary  
 Deputy of St. Martin  
 Deputy R.G. Bryans (H)  
 Deputy R.J. Rondel (H)

**ABSTAIN: 0**

THE STATES, adopting paragraph (b) of an amendment of Deputy John Hilary Young of St. Brelade (P.122/2013 Amendment (4)), agreed that in paragraph (a) of the Budget Statement 2014, after the words “as set out in the Budget Statement” there should be inserted the words –

“except that –

- (b) the estimate of income from taxation during 2014 shall be decreased by £20,000 by reducing the *de minimus* limit on charitable donations on which the charity may reclaim the tax applicable from £100 to £50;

Members present voted as follows –

**POUR: 41**

Senator P.F. Routier  
 Senator P.F.C. Ozouf  
 Senator S.C. Ferguson  
 Senator A.J.H. Maclean  
 Senator B.I. Le Marquand

**CONTRE: 0****ABSTAIN: 0**

Senator F. du H. Le Gresley  
 Senator I.J. Gorst  
 Senator L.J. Farnham  
 Connétable of Trinity  
 Connétable of St. Lawrence  
 Connétable of St. Mary  
 Connétable of St. John  
 Connétable of St. Ouen  
 Connétable of St. Martin  
 Connétable of St. Saviour  
 Connétable of Grouville  
 Deputy R.C. Duhamel (S)  
 Deputy R.G. Le Hérisssier (S)  
 Deputy J.A. Martin (H)  
 Deputy G.P. Southern (H)  
 Deputy of St. Ouen  
 Deputy of Grouville  
 Deputy J.A.N. Le Fondré (L)  
 Deputy of Trinity  
 Deputy S.S.P.A. Power (B)  
 Deputy S. Pitman (H)  
 Deputy K.C. Lewis (S)  
 Deputy M. Tadier (B)  
 Deputy T.M. Pitman (H)  
 Deputy E.J. Noel (L)  
 Deputy M.R. Higgins (H)  
 Deputy A.K.F. Green (H)  
 Deputy J.M. Maçon (S)  
 Deputy G.C.L. Baudains (C)  
 Deputy of St. John  
 Deputy J.H. Young (B)  
 Deputy S.J. Pinel (C)  
 Deputy of St. Mary  
 Deputy of St. Martin  
 Deputy R.G. Bryans (H)  
 Deputy R.J. Rondel (H)

THE STATES rejected paragraph (c) of an amendment of Deputy John Hilary Young of St. Brelade (P.122/2013 Amendment (4)) that in paragraph (a) of the Budget Statement 2014, after the words “as set out in the Budget Statement” there should be inserted the words –

“except that –

- (c) mortgage interest relief shall be extended for the year of assessment 2014 on loans for purposes other than the acquisition and extension of the taxpayer’s principal personal residence so that it is available for home improvement works and home energy efficiency measures carried out by local contractors subject to limits on loan interest eligible for these additional purposes, interest limits to be based on a loan of £30,000 for home improvements and a loan of £20,000 for energy efficiency measures;

Members present voted as follows –

**POUR: 16**

Senator A. Breckon  
 Senator S.C. Ferguson  
 Senator L.J. Farnham  
 Deputy J.A. Martin (H)  
 Deputy G.P. Southern (H)  
 Deputy J.A. Hilton (H)  
 Deputy J.A.N. Le Fondré (L)  
 Deputy S.S.P.A. Power (B)  
 Deputy S. Pitman (H)  
 Deputy M. Tadier (B)  
 Deputy T.M. Pitman (H)  
 Deputy M.R. Higgins (H)  
 Deputy J.M. Maçon (S)  
 Deputy G.C.L. Baudains (C)  
 Deputy J.H. Young (B)  
 Deputy of St. Mary

**CONTRE: 29**

Senator P.F. Routier  
 Senator P.F.C. Ozouf  
 Senator A.J.H. Maclean  
 Senator B.I. Le Marquand  
 Senator F. du H. Le Gresley  
 Senator I.J. Gorst  
 Connétable of St. Helier  
 Connétable of Trinity  
 Connétable of St. Clement  
 Connétable of St. Lawrence  
 Connétable of St. Mary  
 Connétable of St. Ouen  
 Connétable of St. Brelade  
 Connétable of St. Martin  
 Connétable of St. Saviour  
 Connétable of Grouville  
 Deputy R.C. Duhamel (S)  
 Deputy R.G. Le Hérissier (S)  
 Deputy of St. Ouen  
 Deputy of Grouville  
 Deputy of Trinity  
 Deputy K.C. Lewis (S)  
 Deputy E.J. Noel (L)  
 Deputy A.K.F. Green (H)  
 Deputy of St. John  
 Deputy S.J. Pinel (C)  
 Deputy of St. Martin  
 Deputy R.G. Bryans (H)  
 Deputy R.J. Rondel (H)

**ABSTAIN: 0**

THE STATES rejected paragraph (d) of an amendment of Deputy John Hilary Young of St. Brelade (P.122/2013 Amendment (4)) that in paragraph (a) of the Budget Statement 2014, after the words “as set out in the Budget Statement” there should be inserted the words –

- (d) health insurance premiums paid shall qualify for relief from income tax for the year of assessment 2014;

Members present voted as follows –

**POUR: 21**

Senator A. Breckon  
 Senator S.C. Ferguson  
 Senator L.J. Farnham  
 Connétable of St. Helier  
 Connétable of St. Clement  
 Connétable of St. John  
 Connétable of St. Saviour  
 Deputy R.C. Duhamel (S)  
 Deputy R.G. Le Hérissier (S)  
 Deputy J.A. Martin (H)

**CONTRE: 25**

Senator P.F. Routier  
 Senator P.F.C. Ozouf  
 Senator A.J.H. Maclean  
 Senator B.I. Le Marquand  
 Senator F. du H. Le Gresley  
 Senator I.J. Gorst  
 Connétable of Trinity  
 Connétable of St. Lawrence  
 Connétable of St. Mary  
 Connétable of St. Ouen

**ABSTAIN: 0**

Deputy of St. Ouen	Connétable of St. Brelade
Deputy of Grouville	Connétable of St. Martin
Deputy J.A.N. Le Fondré (L)	Connétable of Grouville
Deputy S.S.P.A. Power (B)	Deputy G.P. Southern (H)
Deputy S. Pitman (H)	Deputy J.A. Hilton (H)
Deputy T.M. Pitman (H)	Deputy of Trinity
Deputy J.M. Maçon (S)	Deputy K.C. Lewis (S)
Deputy G.C.L. Baudains (C)	Deputy M. Tadier (B)
Deputy J.H. Young (B)	Deputy E.J. Noel (L)
Deputy of St. Mary	Deputy M.R. Higgins (H)
Deputy R.J. Rondel (H)	Deputy A.K.F. Green (H)
	Deputy of St. John
	Deputy S.J. Pinel (C)
	Deputy of St. Martin
	Deputy R.G. Bryans (H)

THE STATES rejected an amendment of Deputy Geoffrey Peter Southern of St. Helier (P.122/2013 Amendment (5)) that in paragraph (a) of the Budget Statement 2014, after the words “as set out in the Budget Statement” there should be inserted the words –

“except that the age of entitlement for single, married persons and civil partners to the higher income tax exemption threshold shall not be increased for the year of assessment 2014 from 63 years to 65 years as proposed in the draft Budget Statement”.

Members present voted as follows –

**POUR: 14**

Senator A. Breckon  
 Connétable of St. Lawrence  
 Connétable of St. John  
 Connétable of St. Ouen  
 Connétable of St. Saviour  
 Deputy J.A. Martin (H)  
 Deputy G.P. Southern (H)  
 Deputy S. Pitman (H)  
 Deputy M. Tadier (B)  
 Deputy T.M. Pitman (H)  
 Deputy M.R. Higgins (H)  
 Deputy G.C.L. Baudains (C)  
 Deputy J.H. Young (B)  
 Deputy of St. Mary

**CONTRE: 29**

Senator P.F. Routier  
 Senator P.F.C. Ozouf  
 Senator S.C. Ferguson  
 Senator A.J.H. Maclean  
 Senator B.I. Le Marquand  
 Senator F. du H. Le Gresley  
 Senator I.J. Gorst  
 Senator L.J. Farnham  
 Connétable of St. Helier  
 Connétable of Trinity  
 Connétable of St. Clement  
 Connétable of St. Mary  
 Connétable of St. Brelade  
 Connétable of St. Martin  
 Connétable of Grouville  
 Deputy R.C. Duhamel (S)  
 Deputy of St. Ouen  
 Deputy of Grouville  
 Deputy of Trinity  
 Deputy S.S.P.A. Power (B)  
 Deputy K.C. Lewis (S)  
 Deputy E.J. Noel (L)  
 Deputy A.K.F. Green (H)  
 Deputy J.M. Maçon (S)  
 Deputy of St. John

**ABSTAIN: 0**

Deputy S.J. Pinel (C)  
Deputy of St. Martin  
Deputy R.G. Bryans (H)  
Deputy R.J. Rondel (H)

THE STATES commenced consideration of paragraphs (e) and (f) of an amendment of Deputy John Hilary Young of St. Brelade (P.122/2013 (Amendment 4)) to paragraph (a) of the Budget Statement 2014.

### **Adjournment**

THE STATES adjourned, having agreed to reconvene on Wednesday 4th December 2013, to continue consideration of the Budget Statement 2014 (P.122/2013) and associated amendments and the outstanding items of public business.

THE STATES rose at 5.30 p.m.

**A.H. HARRIS**

*Deputy Greffier of the States*