

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY THE DEPUTY OF ST. MARTIN  
ANSWER TO BE TABLED ON TUESDAY 28th SEPTEMBER 2010**

**Question**

“Given that in response to my written question dated 13th September 2010 (No. 5602) the Minister for Treasury and Resources stated that the Draft Income Tax (Amendment No. 35) (Jersey) Law 201- was considered convention compliant because it applied the existing Income Tax Law (which already applied to partnerships) to the new Partnerships Laws, would the Minister advise why the existing Income Tax Law is convention compliant and what Articles are relevant?”

**Answer**

On 19th July, 2002 the Comptroller of Taxes sent a letter to the Chair of the Human Rights Working Group at the Policy and Resources Department stating that he had carried out an audit of the Income Tax (Jersey) Law 1961, as amended, together with an audit of procedures and practices. He enclosed a signed and dated declaration that the Income Tax Department had completed such an audit for compliance with the Human Rights (Jersey) Law 2000. It is the Comptroller’s opinion that all the Articles and provisions of the Income Tax (Jersey) Law 1961. as amended, are Human Rights compliant.