

3.17 Deputy T.M. Pitman of the Minister for Treasury and Resources regarding a reduction in taxation for certain electors:

Given the Electoral Commission has put forward option B which suggests that votes of those in urban areas such as St. Helier, for example, would be worth less than others, would the Minister be able to balance this discrimination by reducing taxation for such electors?

Senator P.F.C. Ozouf (The Minister for Treasury and Resources):

Other Ministers have answered questions about the Electoral Commission and I do not think that I can really add from a Treasury perspective on anything to do with the democratic issues and the electoral numbers. In relation to whether or not I am considering any reduction in taxation, the answer is no.

3.17.1 Deputy T.M. Pitman:

Could the Minister for Treasury and Resources just clarify for the Assembly that the reason that he does not feel he could do that is that it would not be best practice?

Senator P.F.C. Ozouf:

Frankly, I assume that the Deputy is asking these questions with somewhat of a tongue in cheek. I am not aware, after having conducted a little bit of research over the weekend, of any jurisdiction in the world that varies taxation in relation to the amount of vote per electorate and I recall, just listening to the radio this morning that indeed even the U.K. (United Kingdom) Parliament in their reduction in their Boundaries Commission has issues about electoral issues and I do not hear them having falling foul of any international conventions.

3.17.2 Deputy M. Tadier:

Of course, it may well be tongue in cheek but the Deputy raises a very serious issue about no representation without taxation or *vice versa*. So does the Minister for Treasury and Resources agree that what we are seeing here in option B is a blatant attempt at gerrymandering, even worse than what we have now, to entrench the political power of the wealthy elite who live in the rural areas of Jersey and would he consider gerrymandering the tax system perhaps back in favour of the little people so that they may be able to pay proportionally less than their wealthy counterparts, given the fact that they will be disenfranchised under option B?

Senator P.F.C. Ozouf:

That is well outside the brief of the Minister for Treasury and Resources and I think there were 5 supplementaries in that. I am not involved in the Electoral Commission matters and, as such, I do not frankly think that I should answer the questions from Deputy Tadier which are clearly inflammatory. Clearly, it is up to this Assembly and ultimately the people of Jersey to decide on their representation of this Assembly and whether or not they want to keep the historic linkage with the Parishes, *et cetera*, which are important issues in our democracy. In relation to whether or not we have a proportional or indeed a progressive tax system, I am very proud of our tax system with the marginal rate which the Tax Department is now communicating very much better. It is clear that people on lower incomes pay a lower proportion of their income in taxes than higher earners. The answer to the question that I gave Deputy Southern a few moments ago shows that people with higher incomes pay a higher rate of tax and that is the Treasury brief.

3.17.3 Deputy T.M. Pitman:

Could the Minister for Treasury and Resources just confirm what I think he is saying, that for one jurisdiction to have people living in certain areas having a vote not worth someone who lives in another Parish is absurd but okay but with taxation, it would be completely unrealistic?

Senator P.F.C. Ozouf:

Somehow there is an issue of conflating the representation no taxation without representation to somehow a proportional system of taxation according to the representation. I am not aware of any democratic system in the world that deals with that. There are electoral issues and how Parliaments elect their Members and there are issues of taxation. I deal with taxation and I cannot be clearer in relation to the no I gave Deputy Pitman earlier.