

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY THE CONNÉTABLE OF ST. MARTIN
ANSWER TO BE TABLED ON TUESDAY 21st JANUARY 2020**

Question

Will the Minister outline when policy proposals relating to the treatment of children within a grandfathered independent tax regime, as outlined on page 16 of ‘Personal Tax Reforms’ (P.119/2019), will be published and brought to the Assembly for debate?

Answer

Officials are currently working on the legal provisions to introduce “joint and several liability” in the tax system for married people and civil partners whilst also undertaking further work – including forthcoming public consultation – on the wider issues surrounding any future move towards “independent taxation.”

This further work involves considering proposals regarding the ways in which we support children, both through the social-welfare and tax systems. It is important to remember that lower-income people may not pay tax at all, so child-related tax allowances need to be viewed from a wider perspective than taxation.

This work will be considered over the coming year both by the Revenue Policy Development Board and the Early Years Policy Development Board to deliver a joined-up approach.

The Minister expects to bring thinking around the longer-term future of the personal tax system in good time to lay legislation around independent taxation in 2021. The Minister will be happy to engage with Scrutiny and States Members on a regular basis over the coming year to discuss progress and canvass opinion.