

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY THE CONNÉTABLE OF ST. MARTIN
ANSWER TO BE TABLED ON TUESDAY 8th SEPTEMBER 2020**

Question

Will the Minister provide an update on the progress towards independent taxation and whether any aspects of the move have been delayed due to the COVID-19 pandemic?

Answer

The Treasury remains on track to implement a regime of independent taxation with effect from the 2022 year of assessment, subject to the approval of the States Assembly.

Further, planned, consultation on the issue has been deferred due to the Pandemic and the prioritisation of work on the proposal to remove the prior-year basis of paying taxes.

The “stepping-stone” measure (Proposition P.119/2019) to reform “married-people’s taxation” has been deferred in part - to allow Treasury officers to accelerate the work on proposals to remove the prior-year basis of paying taxes in response to the COVID-19 pandemic. For 2021, the Minister intends to lodge draft legislation to provide equal access to tax information for married people and civil partners. “Joint and several liability” in respect of tax obligations will be introduced later, alongside independent taxation.