

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY THE CONNÉTABLE OF ST. MARTIN
ANSWER TO BE TABLED ON TUESDAY 4th FEBRUARY 2020**

Question

When can the Assembly expect the new online tax filing system to be altered to allow married women to file returns for themselves; how much is it forecast any changes required to the system will cost; and will this provision be in place in time for the introduction of independent taxation?

Answer

The new online filing system has been configured in line with the existing tax law. It replicates precisely the position for paper returns, where only married men are able to sign the return.

Members will be aware that the Minister has lodged a proposition for today's sitting to ask the Assembly to agree to the introduction of joint and several liability for married couples with regards to rights and responsibilities within the tax system. Part of the proposition is to introduce joint responsibility for married couples to file the tax return. If Members vote in favour of the proposition today, officials will begin the task of identifying how the law needs to be changed, and how the new system would work in detail.

There will be a number of technical issues to work through, including how married couples will be able to log in and file an electronic return. Once the Assembly has agreed in principle to the direction of travel, Revenue Jersey will examine what technical changes are needed to systems at what cost. It should be emphasised that, although the Minister intends to bring forward independent taxation from the year of assessment 2022, it is likely that some form of married couples' taxation will remain in place for some time. It should therefore not be viewed solely as an interim measure.

In the meantime, married couples who wish to file their own tax return have the option of electing for separate assessment.

The Minister's ambition is to introduce joint and several responsibility for the year of assessment 2021, one year ahead of independent taxation for the year of assessment 2022.