



States Greffe: Scrutiny

Deputy Susie Pinel  
Minister for Treasury and Resources  
19-21 Broad Street  
St Helier  
JE2 3RR

1 March 2019

Dear Deputy Pinel

**Draft Revenue Administration (Jersey) Law**

I am writing to you in relation to the Draft Revenue Administration (Jersey) Law, which was referred back to you by the States Assembly earlier this week.

Firstly, we take issue with the tone of your subsequent news release, which criticised both the States Assembly and this Panel. The concerns that were voiced in the debate were outlined in our report.

There is concern regarding the piecemeal approach to this first tranche of the law and there is no timeline for future work, which we have asked for.

We also voiced concern about the powers being granted to the Comptroller of Taxes without providing adequate protection for tax payers.

Although we are grateful that you accepted 3 of our 4 amendments and were willing to withdraw Article 26 of the draft law, we did not feel we had complete confidence in the proposals to support the principles and it became quickly apparent during the debate that a majority of members understood our concerns and would not support the principles.

We note that you intend to provide the required information to the Assembly at the end of March in order to debate the law again by the end of April. We would like to understand in particular how you intend to tackle, in such a short time period, the concerns expressed about the piecemeal development of the law, and the lack of balance.

With regard to the treatment of married women in the tax law, whilst we remain frustrated that changes to the tax law have not yet been brought forward, we accept that this is a separate piece of work outside the scope of the Revenue Administration Law. However, we note the perception among some States Members this week that it would appear that administrative changes have been prioritised in your work programme over important policy changes.

We have already invited the Revenue team to a meeting with us and look forward to a constructive process to improve this Law so that it can assist Government in carrying out the essential function of Revenue collection. As you will be aware, we have a scheduled quarterly public hearing with you on 11th March and we look forward to discussing this further with you then.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kristina Moore', followed by a period.

Senator Kristina Moore  
Chairman, Corporate Services Scrutiny Panel