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## Executive Summary

In this report, we provide evidence for the need to reform Jersey's tax laws, which date back to 1961. However, we also report on concerns expressed to us about the lack of balance in the draft law and the lack of priority given to other much needed pieces of tax legislation.

Noting the concerns that were raised with us, we have recommended that the Minister for Treasury and Resources commits to a clear timetable for other areas of tax reform. We will be monitoring the Minister's progress in delivering these other reforms.

We also address a number of specific areas of the draft law which were raised with us. We have lodged amendments to the draft law in relation to the setting of penalty interest rates and the right to appeal a "production notice". Finally, we have recommended that the Minister prioritise work to introduce a statutory enquiry window, which would give certainty to taxpayers about the length of time the Comptroller is able to enquire into their tax affairs.

## Findings and Recommendations

1. **FINDING 1** – Stakeholders agreed that Jersey’s current tax law is no longer fit for purpose, and that the draft law reforms the administrative elements. Article 2 of the draft law establishes a Comptroller of Revenue in place of the existing Comptroller of Taxes. The rationale for this is explained in the introductory report on page 4 of P.122/2018 ([page 7](#)).
2. **FINDING 2** - The first tranche of the draft law prepares the way for online filing of tax returns in 2020 ([page 8](#)).
3. **FINDING 3** – The current tax laws are expected to be gradually replaced, beginning with the discussed draft law. An Income Tax Law, a G.S.T. (Goods and Service Tax) Law and a Stamp Duty Law are also expected, alongside the second tranche of the draft law ([page 9](#)).
4. **FINDING 4** – Stakeholders have raised concerns with the ‘piecemeal’ progress on tax reform, as well as the lack of protections for taxpayers and past reforms to the tax system have been promised, but not delivered ([page 9](#)).
5. **FINDING 5** – Stakeholders consulted during the review expressed concern about the Commissioners of Appeals’ potential lack of independence and the lack of transparency when making judgements. This is expected to be dealt with through a second tranche of the Revenue Administration Law later in the year ([page 10](#)).
6. **FINDING 6** – The draft law introduces civil penalties for “careless” or “deliberate” errors in tax returns. Stakeholders believe that these terms will require published general definitions to grant the taxpayer certainty on their position ([page 11](#)).
7. **FINDING 7** – Articles 17-19 of the draft law allow the Minister to set the rates of interest for the late payment of tax and overpayments of tax by Ministerial Order. Stakeholders have raised concerns that a lack of oversight could lead to a significant difference between the two rates ([page 13](#)).
8. **FINDING 8** – The evidence we received highlighted that production powers to settle ongoing tax enquiries have been used with increasing frequency. Article 26 of the draft law would make it easier to access these powers. Stakeholders are concerned about the lack of a taxpayers’ right of appeal for these “fishing” expeditions ([page 14](#)).
9. **FINDING 9** – The Panel has received evidence that the Minister for Treasury and Resources will not be proposing Article 26 at this time, pending further consultation ([page 14](#)).
10. **RECOMMENDATION 1** - The Minister for Treasury and Resources should publish a clear timeline for implementing both the second tranche of the Revenue Administration Law and the ongoing reform of personal tax ([page 9](#)).
11. **RECOMMENDATION 2** - We considered lodging an amendment to introduce the statutory enquiry window, however we understand that the Minister is willing to prioritise this piece of work and bring forward proposals with the Government Plan in due course. We recommend that the Minister prioritises this work and we will hold the Minister to account in delivering this commitment ([page 10](#)).

12. **RECOMMENDATION 3** - The Comptroller has told us that guidance is being prepared and will be published in the third quarter of 2019. We recommend that the Minister prioritises the publication of this guidance ([page 11](#)).
13. **RECOMMENDATION 4** - We consider that a requirement for interest rates on under and over-paid tax, to be set by Regulations, will provide additional oversight for the Assembly on the rates being proposed. It will also ensure that the Assembly can challenge any rates proposed by the Minister that are excessive or result in a significant differential between the rates for late paid tax and overpaid tax ([page 13](#)).
14. **RECOMMENDATION 5** - Whilst we acknowledge the rationale provided by the Comptroller for the use of production powers, we consider that a right of appeal for the powers contained in the draft Law would provide some balance to the law and protection for taxpayers. We have therefore lodged an amendment to the draft Law to introduce an appeal process which mirrors the existing appeal process in operation ([page 14](#)).

## Introduction

15. The Corporate Services Scrutiny Panel has undertaken legislative scrutiny of the Draft Revenue Administration (Jersey) Law.
16. The draft law was lodged on 23rd October 2018 and was originally scheduled to be debated alongside the 2019 Budget in December 2018. In light of our heavy workload in connection with the Budget, Common Strategic Policy and other pieces of legislation, we were grateful to the Minister for agreeing to defer the draft law to allow us to undertake more detailed scrutiny and take evidence from key stakeholders.
17. We wrote to 12 stakeholders to invite submissions to our review, including the major tax firms operating in the Island and from taxpayer representative groups. We received [four submissions](#), including three major tax agents and also from the Chartered Institute of Tax. We also received [written evidence](#) from the Comptroller of Taxes. We held public hearings with the [Minister for Treasury and Resources](#), [Grant Thornton](#) and [EY](#). We recognise that our comments below are based on a limited evidence base, however we have attempted to give appropriate weight to the evidence before us.

## Jersey's Current Tax Law and the Need for Reform

18. It was broadly acknowledged that Jersey's tax law needs reform. The current Income Tax (Jersey) Law dates back to 1961 and we heard that large parts of the 1961 law are in fact taken from the earlier 1928 law.<sup>1</sup>
19. The Director of Tax at Grant Thornton told us that *"The Tax Law is now nearly 60 years old...and is simply no longer fit for purpose."*<sup>2</sup>
20. The Head of Tax at EY also noted *"I am supportive of the introduction of a Revenue Administration law. Indeed it is necessary to introduce such a law as the administration elements of the current law are outdated, can lead to uncertainty and they lack certain protections for taxpayers."*
21. The introductory paragraph for the Revenue Administration (Jersey) Law explains that the draft Law *"enables the creation of Revenue Jersey; establishes the office of Comptroller of Revenue (in place of the existing office of Comptroller of Taxes); and introduces important modernisations to the administration of Jersey's tax system, much of which has not been updated since 1961."*<sup>3</sup> The draft law also prepares the way for online filing of tax returns in 2020.
22. **FINDING 1 – Stakeholders agreed that Jersey's current tax law is no longer fit for purpose, and that the draft law reforms the administrative elements. Article 2 of the draft law establishes a Comptroller of Revenue in place of the existing Comptroller of Taxes. The rationale for this is explained in the introductory report on page 4 of P.122/2018.**

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<sup>1</sup> [Grant Thornton hearing, p2](#)

<sup>2</sup> [Grant Thornton submission](#)

<sup>3</sup> [P.122/2018, p4](#)

23. **FINDING 2 - The first tranche of the draft law prepares the way for online filing of tax returns in 2020.**

## Future Reform

24. This is intended to be the first tranche of reforms and the proposition says it “*will be built upon over coming Budgets*”.

25. The Comptroller of Taxes explained to us the planned future reforms:

**Comptroller of Taxes:**

*It is probably worth saying that what you can expect to see over the next few years is a change in the architecture of the tax law, so the Revenue Administration Law - and this is just the first phase of it - will contain all of the administrative proposals and requirements about how the office works, Revenue Jersey, and then alongside it there will be a modernised Income Tax Law. Ultimately, the Income Tax Law of 1961 will be gradually turned into a new piece of law that deals with income tax in the modern world, so there will be a Revenue Administration Law and then an Income Tax Law and a G.S.T. (Goods and Service Tax) Law and a Stamp Duty Law. That is sort of the overall architecture that we are developing.*

26. Both EY and Grant Thornton raised concerns with us about the piecemeal progress of tax reform. In particular, they highlighted that the first tranche focuses on additional powers to the Comptroller of Taxes, without protections for taxpayers:

*"the main concern amongst all the Big 6 [accountancy firms] is the increase in power of the Comptroller without adequate protection for tax payers".<sup>4</sup>*

*"disappointed that the draft RAL simply looks to increase the powers of the Comptroller with no safeguards whatsoever for the taxpayer or any reform of the Jersey tax system..."<sup>5</sup>*

27. Concern was also expressed that in the past, reforms to the tax system have been promised and not delivered:

*"...speaking frankly and based on previous and recent experience of non-delivery of commitments, I am concerned about this piecemeal approach and the ability to deliver the further commitments"*

*"...the RAL should only form a small and single part of a more detailed plan and without a clear and form description of what that plan entails and an agreed timeline to the implementation of the remaining parts, one would not support the RAL being approved. We would strongly suggest that the Assembly cannot rely on such bland statements such as 'built upon over coming budgets' or 'in due course Ministers will also propose.'"*

28. In their submission, PWC were supportive of the proposals, but noted that they should be seen as part of an overall modernisation of the tax system:

*"We believe the draft Revenue Administration Law represents a sensible modernisation of the powers of the Comptroller and the machinery for collection of tax"*

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<sup>4</sup> [EY submission](#)

<sup>5</sup> [Grant Thornton submission](#)

*in the Island. It should be seen as part of an overall modernisation of the Jersey tax system, but is an essential step in the whole process”<sup>6</sup>*

29. In reply to some of the concerns raised with us about future reforms, the Comptroller of Taxes told us:

*“We are endeavouring to produce a clear work programme for the coming years which will balance the needs and priorities of Ministers; States Members; Businesses; and Revenue Jersey itself. This will, inevitably, be subject to choices about resourcing and priorities – and, of course – subject to the approval of Ministers. It will see significant progress on most aspects of Jersey’s tax laws.”*

30. The Comptroller also provided us with an indicative work programme for the Tax Policy Unit for 2019 and beyond.<sup>7</sup> The Comptroller also told us that the work programme was often driven by competing priorities and limited resources:

**Senator K.L. Moore:**

*Would you have sympathies or have you heard the same voices of people who are critical of the lack of a timeline?*

**Comptroller of Taxes:**

*I think this is the frustration I spoke of particularly in the tax community, the wider tax community that the things that they feel are important to them tend to get pushed down the priority list. The tax deductibility of interest and how interest operates in the tax system is probably the thing they would most like us to tackle, and it has tended to take second or third place to the personal tax review and to the various other things we have needed to do. I do not disagree with the basic assertion that the whole of the tax law of Jersey needs to be rewritten. I agree with that 100 per cent. It is purely a question of priorities and resources and the extent to which you prioritise sorting out what we have against whether we create a review of a new area of taxation. For example, one of the recommendations of this committee in the previous Parliament, in the previous Assembly, was that we needed to do more work to look at environmental taxes and start thinking about fuel duties and how much we rely on them. It is really a case of where we put all those things in an order of priority.*

31. **FINDING 3 – The current tax laws are expected to be gradually replaced, beginning with the discussed draft law. An Income Tax Law, a G.S.T. (Goods and Service Tax) Law and a Stamp Duty Law are also expected.**

32. **FINDING 4 – Stakeholders have raised concerns with the ‘piecemeal’ progress on tax reform, as well as the lack of protections for taxpayers and past reforms to the tax system have been promised, but not delivered.**

33. **RECOMMENDATION 1 - In light of the concerns raised with us about the lack of a clear work programme for future reform, we recommend that the Minister for Treasury and Resources publishes a clear timeline for implementing both the second tranche of the Revenue Administration Law and the ongoing reform of personal tax.**

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<sup>6</sup> [PwC submission](#)

<sup>7</sup> [Letter from the Comptroller of Taxes, 5th February 2019](#)

## Statutory Enquiry Window

34. By way of an example of other reforms that the tax community would like to see implemented, EY raised with us the need for a statutory tax enquiry window. In the absence of this, there is no certainty for tax payers about whether the Taxes Office will raise a query on their return.<sup>8</sup> The tax enquiry window in the UK is 12 months after the submission of a tax return.
35. The Comptroller of Taxes told us that the current law allows the Comptroller to enquire into the previous 5 years of assessment and that the Minister “is sympathetic to reducing this timeframe but does not consider that Jersey could emulate the one year window that exists in the UK.”<sup>9</sup>
36. **RECOMMENDATION 2 - We considered lodging an amendment to introduce the statutory enquiry window, however we understand that the Minister is willing to prioritise this piece of work and bring forward proposals with the Government Plan in due course. We recommend that the Minister prioritises this work and we will hold the Minister to account in delivering this commitment.**

## Commissioners of Appeal for Taxes

37. Article 5 of the draft law sets out the appointment process for the Commissioners of Appeal for Taxes. The role of the Commissioners is to hear appeals against decisions of the Taxes Office. EY told us that there are concerns among the tax agent community that the Commissioners of Appeal are not fully independent<sup>10</sup> (they are appointed by the Minister and are supported by officers from the Taxes Office, although an independent clerk is also appointed to work with them). Grant Thornton also highlighted that the judgements of the Commissioners are not published.<sup>11</sup> We note that both of these points are recognised by the Comptroller of Taxes and there is a commitment to address them in the second tranche of the Revenue Administration Law later this year.<sup>12</sup>
38. **FINDING 5 – Stakeholders consulted during the review expressed concern about the Commissioners of Appeals’ potential lack of independence and the lack of transparency when making judgements. This is expected to be dealt with through a second tranche of the Revenue Administration Law later in the year.**

## Civil Penalties

39. The draft Law (Articles 10-15) introduces civil penalties for the first time in relation to incorrect tax returns. The Comptroller explained to us that the current law is based around criminal sanctions and these powers are therefore rarely used. Instead, officers rely on discretionary arrangements to settle with taxpayers without taking them to court.

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<sup>8</sup> [EY submission](#)

<sup>9</sup> [Letter from the Comptroller of Taxes, 5th February 2019](#)

<sup>10</sup> [EY submission](#)

<sup>11</sup> [Grant Thornton submission](#)

<sup>12</sup> [Letter from Comptroller of Taxes, 5th February 2019](#)

*“In terms of the civil penalties, I think the important thing there is that we do not need to drag people into court and also, as is commonplace at the moment, we do not effectively enter into slightly more bespoke and unclear arrangements with people... so the new civil penalty regime will make that a lot clearer for everybody...”*

40. The penalties will be based on “careless” or “deliberate” errors in tax returns. We received evidence that guidance needs to be published around these terms.
41. The Chartered Institute for Tax told us *“Whilst we generally agree with categories of behaviour in respect of the quantum of penalties which may be levied, we believe that some definitions or guidance around ‘careless’ and ‘deliberate’ would be useful for the taxpayer and reduce any uncertainty.”* They also called for consistency of categorisation between the terms.
42. Grant Thornton also said *“We would request a firm commitment to publish the general definition of such words as “carelessly”, “deliberately”, “discovery”, among others, before any such Law was introduced so the taxpayer is certain of his position.”*
43. **FINDING 6 – The draft law introduces civil penalties for “careless” or “deliberate” errors in tax returns. Stakeholders believe that these terms will require published general definitions to grant the taxpayer certainty on their position. It is expected that guidance will be published around these terms.**
44. **RECOMMENDATION 3 - The Comptroller has told us that guidance is being prepared and will be published in the third quarter of 2019. We recommend that the Minister prioritises the publication of this guidance.**

## Interest for Late Payment of Tax

45. Articles 17-19 the draft law provides for the Minister to set the rates of interest for late payment of tax and overpayments of tax by Ministerial Order. We have lodged an [amendment](#) to require that interest rates are set by Regulations. This follows concerns raised with us that the consultation for the law indicated that the interest rate for late payment of tax could be set at 8%. Concerns were also raised that the rate for overpaid tax could be set at the Bank of England Base Rate (currently 0.75%), leading to a significant differential between the two rates.
46. EY told us:

*“I am supportive of there being a late payment interest charge ... I think that is absolutely the right way to go ... but I think there needs to be a measure of commerciality and I think the way it is currently drafted is it can be anything. So if the Minister so desired it could be 20 per cent above base rate and there is nothing we can do about it.”*
47. The Comptroller provided us with a table of comparative interest rates from other jurisdictions<sup>13</sup>. This shows that the rate for late payment of tax in the UK is 3.5%, however in other jurisdictions such as New Zealand, the United States and Canada, rates range from 6% to 10%. The differential between rates for underpaid and overpaid tax ranges from 0% in the United States and South Africa, 3% in the UK and 7.2% in New Zealand.

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<sup>13</sup> [Letter from the Comptroller of Taxes, 5th February 2019](#)

## Draft Revenue Administration (Jersey) Law

Based on the proposals in the Treasury consultation, the differential between Jersey's rates would be 7.25%.

Jurisdiction	Late payment rate (annual)	Repayment rate	Notes
United Kingdom	3.5%	0.5%	Payment rate fixed at 2.5% over base rate <a href="https://www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates">https://www.gov.uk/government/publications/rates-and-allowances-hmrc-interest-rates-for-late-and-early-payments/rates-and-allowances-hmrc-interest-rates</a>
Ireland	10% fiduciary taxes including VAT and PAYE  8% income tax, corporation tax and capital gains tax	4%	<a href="https://www.revenue.ie/en/tax-professionals/tdm/collection/debt-management/guidelines-for-charging-interest-on-late-payment.pdf">https://www.revenue.ie/en/tax-professionals/tdm/collection/debt-management/guidelines-for-charging-interest-on-late-payment.pdf</a>  <a href="https://www.revenue.ie/en/vat/interest-and-penalties/when-does-revenue-pay-interest/index.aspx">https://www.revenue.ie/en/vat/interest-and-penalties/when-does-revenue-pay-interest/index.aspx</a>
New Zealand	8.22%	1.02%	<a href="https://www.ird.govt.nz/how-to/debt/penalties/interest/interest-on-tax/interest-on-tax.html">https://www.ird.govt.nz/how-to/debt/penalties/interest/interest-on-tax/interest-on-tax.html</a>
United States	6%	6%	<a href="https://www.natptax.com/TaxKnowledgeCenter/FederalTaxInformation/Documents/IRS%20Interest%20Rates.pdf">https://www.natptax.com/TaxKnowledgeCenter/FederalTaxInformation/Documents/IRS%20Interest%20Rates.pdf</a>
Australia	8.94%	1.77%	<a href="https://www.ato.gov.au/Rates/General-interest-charge-(GIC)-rates/">https://www.ato.gov.au/Rates/General-interest-charge-(GIC)-rates/</a>  <a href="https://www.ato.gov.au/Forms/Interest-on-early-payments-and-overpayments-of-tax-2018/?page=1#What_is_the_interest_rate">https://www.ato.gov.au/Forms/Interest-on-early-payments-and-overpayments-of-tax-2018/?page=1#What_is_the_interest_rate</a>
South Africa	10%	10%	<a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Rates/LAPD-Pub-IRT-2012-01%20-%20Interest%20Rate%20Table%201.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Rates/LAPD-Pub-IRT-2012-01%20-%20Interest%20Rate%20Table%201.pdf</a>
Canada	6%	2% (corporates)  4% (non-corporates)	Late payment rate fixed at 4% above average interest rate on 90-day Treasury Bills  <a href="https://www.canada.ca/en/revenue-agency/news/newsroom/tax-tips/tax-tips-2018/interest-rates-for-the-first-calendar-quarter.html">https://www.canada.ca/en/revenue-agency/news/newsroom/tax-tips/tax-tips-2018/interest-rates-for-the-first-calendar-quarter.html</a>

Figure 1 Table showing comparative interest rates payable and paid by tax administrations

48. Possible ways of limiting the interest rate include introducing a cap on the interest rate in legislation or linking it to the Bank of England Base Rate. Alternatively, additional oversight could be provided by requiring the rates to be set by the States Assembly through Regulations.
49. **FINDING 7 – Article 17-19 of the draft law allows the Minister to set the rates of interest for the late payment of tax and overpayments of tax by Ministerial Order. Stakeholders have raised concerns that a lack of oversight could lead to a significant difference between the two rates.**

50. **RECOMMENDATION 4 - We consider that a requirement for interest rates on under and over-paid tax, to be set by Regulations, will provide additional oversight for the Assembly on the rates being proposed. It will also ensure that the Assembly can challenge any rates proposed by the Minister that are excessive or result in a significant differential between the rates for late paid tax and overpaid tax.**

## Production Notices – Right of Appeal

51. Article 26 of the draft Law enables the Comptroller to serve notice on a taxpayer to produce records relating to their tax affairs. The Comptroller explained to us that this Article was similar to the existing power in Article 16A of the 1961 Income Tax Law, however the penalties are civil and not criminal.
52. Grant Thornton and EY both suggested to us that this article would allow the Comptroller to embark on “fishing” expeditions, with no right for the taxpayer to appeal. It was suggested to us that this was one example of the lack of balance in the law.

**Senator K.L. Moore:**

*...What was it that you hoped to see in the new law?*

**Partner and Head of Tax for E.Y.:**

*I hoped to see balance. Yes, I have no issue with the comptroller having the power to force taxpayers to provide information when it is due, force them to submit their returns and force them to pay the tax when it is due... What I had hoped to see is not just an increase in power to the comptroller but the ability for a taxpayer to challenge or to appeal against either a demand or an assessment or an inquiry if they thought it was inappropriate and that is just not there.*

53. EY also highlighted to us that the powers in the existing law had been used by the previous comptroller of taxes as a last resort. However, in the last year the power had been used 5-10 times.<sup>14</sup> In evidence to us, the Comptroller said that use of production powers is a “last resort”<sup>15</sup>, however EY disagreed, citing their opinion that: “*I am afraid to say that is not the case and I have got real examples of when it has just been used as a tool of first resort.*”<sup>16</sup>

54. The Comptroller acknowledged to us that production powers had been used more in the last couple of years and explained that this had been necessary to resolve ongoing tax enquiries.

*“I have over the past couple of years increasingly used production powers to bring a number of long-running tax enquiries to a head. In my opinion, there is a culture of prevarication and delay among some taxpayers in Jersey in the hope (I imagine) – and sometimes, in my experience, the quite realistic expectation – that the taxman will “give up and go away”. Production powers are an essential tool in the tax officer’s toolkit and help us tackle persistently non-compliant taxpayers.”<sup>17</sup> (His emphasis)*

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<sup>14</sup> [EY public hearing](#)

<sup>15</sup> [Letter from the Comptroller of Taxes, 28 January 2019](#)

<sup>16</sup> [EY public hearing](#)

<sup>17</sup> [Letter from the Comptroller of taxes, 28 January 2019](#)

55. During the factual accuracy checking of the report, the Panel has received evidence from the Comptroller of Taxes stating that the Treasury Minister does not intend to propose Article 26 at this time, pending further consultation.
56. **FINDING 8 – The evidence we received highlighted that production powers to settle ongoing tax enquiries have been used with increasing frequency. Article 26 of the draft law would make it easier to access these powers. Stakeholders are concerned about the lack of a taxpayers’ right of appeal for these “fishing” expeditions.**
57. **FINDING 9 – The Panel has received evidence that the Minister for Treasury and Resources will not be proposing Article 26 at this time, pending further consultation.**
58. **RECOMMENDATION 5 - Whilst we acknowledge the rationale provided by the Comptroller for the use of production powers, we consider that a right of appeal for the powers contained in the draft Law would provide some balance to the law and protection for taxpayers. We have therefore lodged an amendment to the draft Law to introduce an appeal process which mirrors the existing appeal process in operation.**

## Appendix

### Corporate Services Scrutiny Panel

Senator Kristina Moore - Chairman



Deputy Steve Ahier, St. Helier No. 3 – Vice Chairman



Deputy Jess Perchard, St. Saviour No. 3



Connétable Karen Shenton-Stone, St. Martin



Connétable Richard Vibert, St. Peter



### Terms of Reference

1. To conduct detailed legislative scrutiny of the Draft Revenue Administration Law to ensure the accuracy and adequacy of the draft law. This will include:
  - a. Examining the appeal process and the appointment of the Commissioners of Appeal.
  - b. Examining the introduction of civil penalties for inaccurate tax returns in some cases.
  - c. Examining the introduction of interest rates for overdue taxes and overpayment taxes.
  - d. Reviewing the Minister for Treasury and Resources' powers in relation to the setting of interest rates.
  - e. Reviewing the introduction of individual responsibility for record keeping
2. To consider the consequential impact of the draft law on other laws and enactments.
3. To consider the wider impact of the draft law on the way Jersey's tax and revenue systems operate.

### Public Hearings

The Panel held three public hearings as part of the review:

- Public Hearing with the Minister for Treasury & Resources on the [8th January 2019](#);
- Public Hearing with Grant Thornton on the [31st January 2019](#); and
- Public Hearing with Ernst & Young on the [5th February 2019](#).

Transcripts for the public hearings can be accessed via the States Assembly [website](#).

Webcasts for the public hearings can be accessed via the [States Assembly webcast site](#).

## Evidence Considered

The Panel received evidence from a number of public stakeholders. A full list can be found below, with links to their submissions. All submissions were published on our [website](#):

- [Comptroller of Taxes](#) – January 2018
- [Comptroller of Taxes](#) – February 2018
- [Chartered Institute of Taxation](#) – January 2018
- [Grant Thornton](#) – January 2019
- [EY \(Ernst & Young\)](#) – January 2019
- [PwC](#) – January 2019

Connétable Karen Shenton-Stone declared an interest, in that Mr. Shenton is her brother.



States Greffe | Morier House | Halkett Place | St Helier | Jersey | JE1 1DD  
T: +44 (0) 1534 441 020 | E: [statesgreffe@gov.je](mailto:statesgreffe@gov.je) | W: [Statesassembly.gov.je](http://Statesassembly.gov.je)

