



States Greffe: Scrutiny

Deputy Susie Pinel
Minister for Treasury & Resources

By email

29th March 2021

Dear Minister

Follow Up to Quarterly Hearing

Firstly, thank you for your participation in our public hearing of 19th March 2021. The Panel had a number of additional questions on the following topics:

Independent Taxation

1. You identify in your letter dated 1st March that you have asked Officers to create an allowance or relief for existing married people, could you please outline this need?
2. What work had been carried out on the introduction of Joint & Several liability provisions?
 - a. Why did the Minister press on with its introduction following notification of its potential negative impact?
3. You have outlined a phased approach to Independent Taxation. Why do you not envisage allowing all married couples, regardless of if they are separately assessed, to opt into independent taxation?
 - a. Is this to avoid over burdening Revenue Jersey?
 - b. Would you consider allowing taxpayers to make the switch if they were willing to accept they may be financially worse off?

Treasury and Exchequer Business Plan

4. Please outline the reasons for conducting a further financial maturity assessment during 2021?
5. What training is currently given in construction of business cases across the Government of Jersey?
6. In the 2020 Treasury and Exchequer business plan strategies to help deliver carbon neutrality were estimated to be developed by the end of 2021, why does this not appear to be the case in this year's business plan?
7. Both the 2020 and 2021 business plans have highlighted Integration of Social Security Contributions into the personal tax system, how is this progressing?
8. The 2020 business plan highlights a review of non-staff spend, was this completed?
9. The 2020 business plan identifies additional Revenues assessed and improved yields by Revenue Jersey in total of £9.5 million, where do these appear in the 2021 business plan?

Annual Reports and Accounts

10. How are the 2020 Annual Reports and Accounts progressing?

- a. Are there any elements that you can share with the Panel and Public now?
- b. Did revenue match forecasts for 2020?
- c. What difference in actual and forecast expenditure took place?
- d. What work are you undertaking to clearly present the impact of COVID and separate it from other spending?

During the hearing it was also agreed that the Panel would receive information on the Revenue Jersey response times.

Could you please provide the information requested in this letter by Wednesday 7th April 2021.

Yours sincerely

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

Senator Kristina Moore
Chair, Corporate Services Scrutiny Panel