



States Greffe: Scrutiny

Deputy Susie Pinel
Minister for Treasury and Resources

By email

7th September 2021

Dear Minister

Corporate Services Scrutiny Panel

Draft Taxation (Income Tax, Goods and Services Tax and Revenue Administration)
(Jersey) Law 202- [P.51-2021]

Following your delay of the Proposition debate [P.51/2021] the Corporate Services Scrutiny Panel (the 'Panel') have conducted additional scrutiny of the Proposition [P.51/2021] and the recently lodged Amendment.

The Panel has received additional evidence from the Fiscal Strategy Group (the FSG), a Sub-Committee of Jersey Finance Limited and gained further observations from its expert adviser for its Taxation Amendment Law Review. This additional scrutiny work has increased the Panel's concern regarding proposed changes in P.51/2021 specifically around tax-payers rights of appeal, which will be fundamentally altered by Articles 13 to 15 of the Proposition. The Panel are concerned that these Articles, if enacted without a full review, could set a dangerous precedence for the future.

Some of the evidence which the Panel is currently reviewing, to inform its views, was not provided to the Panel until the 31st August 2021 and therefore no opportunity for the Panel to meet or gain clarification on the evidence submitted has been possible for the Panel. The Panel are therefore not in a position to conclude if the rights and expectations of certainty to taxpayers has been delivered within these legislative changes.

The Corporate Services Scrutiny Panel therefore requests that the debate of P.51/2021 be briefly deferred until the meeting of the States on the 5th October 2021 to enable the Panel to complete a short period of focused but important work to help inform the debate and future related decisions.

Kind regards.

Yours sincerely

Senator Kristina Moore
Chair, Corporate Services Scrutiny Panel