



States Greffe: Scrutiny

Deputy Susie Pinel
Minister for Treasury and Resources

By email

16th 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]

Thank you for agreeing to defer the debate on P.51/2021 to 5th October 2021, for which the Panel extremely grateful.

To enable the Panel to complete its work for P.51/2021 it would be appreciated if you could please provide clarity on the number of people attending tribunals with the Commissioners of Appeal for tax; including the reasons for these tribunals, how long these tribunals last, and how many of the appeals that reach tribunals are upheld.

The Panel would also like to request a list of the current Commissioners of Appeal for tax, and the average number of Commissioners who hear a case. In your response please indicate where the information you provide should be held in confidence and what can be published.

It had been hoped by the Panel that the information requested above may have been included in the letter which Government Officers have implied would be provided to the Panel to address its concerns with regards to the tax-payers rights of appeal in relation to Articles 13 to 15 of the Proposition. However, no letter or further information has been provided to assist the Panel in its work.

Given the delay in the Panel receiving further information it will not be possible to provide a comments paper or amendments in time for the intended debate on the 5th October 2021. Therefore, the Panel would like to request that the debate is delayed until the 2nd November 2021.

We would be grateful if the information requested could be provided to the Panel by close of business on Thursday 23rd September 2021 and that confirmation on the deferred debate date to the 2nd November 2021 be agreed as soon as possible.

Kind regards.

Yours sincerely



Senator Kristina Moore
Chair, Corporate Services Scrutiny Panel