



| States Assembly

States Greffe

Deputy Sam Mézec
Chair, Corporate Services Scrutiny Panel

BY EMAIL

21st February 2023

Dear Deputy,

Economic and International Affairs Scrutiny Panel

Organisation for Economic Co-operation and Development Two-Pillar Tax Initiative

Thank you for your letter dated 15th February regarding scrutiny of the Organisation for Economic Co-operation and Development (OECD) two-pillar tax initiative.

We were informed during the briefing that, should Jersey wish to implement Pillar 1 in 2024 and be ready for implementation of Pillar 2, this would need States approval by September 2023 to get industry ready for the change. We were also informed that the Minister was seeking to lodge a proposition in advance of industry consultation, for the benefit of scrutiny to undertake its work.

We have not yet had a chance to discuss the OECD briefing and next steps as a Panel. Therefore, could I ask that the deadline is extended, and that we will aim to respond to your letter by 8th March. I am going to suggest to the Panel that we request a timeline from the Minister and an advanced copy of the proposition so that we can be properly informed as to what part each Panel could play in scrutinising this matter.

I hope this is an acceptable way forward, but please do get back to me if there are any issues.

Yours sincerely,

A handwritten signature in black ink that reads "Moz Scott".

Deputy Moz Scott
Chair
Economic and International Affairs Scrutiny Panel