



## Corporate Services Scrutiny Panel Independent Taxation Review

### CALL FOR EVIDENCE – Share your views



The Minister for Treasury and Resources has for some time planned to introduce independent taxation for married couples and partners within civil partnerships and has now lodged a proposition Draft Income Tax (Amendment – Stage 1 of Independent Taxation) (Jersey) Law 202- [\[P.78/2021\]](#) to enable this.

It is proposed that the introduction of independent Taxation be implemented through a phased approach, with this first phase allowing the movement to the Independent Taxation regime from 1 January 2022 of those:

- who are single,
- who are married or in civil partnerships who confirm they are separated as of 31 December 2021,
- who move to the island and register with Revenue Jersey after 31 December 2021, and,
- were “separately assessed” for their 2020 tax return and elect to move to Independent Taxation by 29 October 2021.

The proposition will also enable a second phase to take place which will allow married or civil partnership couples to elect in 2022 to move to Independent Taxation from 1 January 2023; with a third phase being introduced through additional legislation further to P.78/2021, which will introduce a mandatory move to Independent Taxation for all remaining taxpayers.

The Corporate Services Scrutiny Panel has agreed that scrutiny of these changes is of key importance to the public. As part of its review of P.78/2021 and planned implementation of Independent Taxation, the Panel would like to receive the views of the public and stakeholder on the topic, particularly:

- How will the proposed Independent Taxation system impact you?

- Do you see the proposed changes as equitable?
- Do the proposed changes impact those on lower incomes?
- What information will you need to make the decision to switch to Independent Taxation?
- What are your thoughts on the potential impact of the Government of Jersey's Revenue, namely a £4 million cost?
- Do you believe children will be impacted by the changes?

**The move to Independent Taxation is a major reform of Jersey's tax system which will have a lasting impact on the Island's taxpayers, it is important that all Islanders take the opportunity to have their say.**

Further detail of the proposed changes can be found in the recently lodged proposition P.88/2021:

<https://statesassembly.gov.je/assemblypropositions/2021/p.78-2021.pdf>

The Panel ask that any evidence is submitted by the 31st of August 2021.

You can get involved through the following methods:

**Online:** using our [feedback page](#)

**By email:** [scrutiny@gov.je](mailto:scrutiny@gov.je)

**By letter:** Scrutiny Office, Morier House, St. Helier, JE1 1DD

For further information, including the full Terms of Reference for this review, please visit [www.statesassembly.gov.je/Scrutiny/](http://www.statesassembly.gov.je/Scrutiny/) or contact us using the details above.

**Written submissions will usually be uploaded to the Scrutiny website; however, we reserve the right not to release submissions into the public domain. Any evidence received under a confidential or private agreement, in accordance with Jersey Data Protection legislation will not be released into the public domain. For further information please see the website or contact the Scrutiny Office.**