



Corporate Services Scrutiny Panel Taxation Amendment Law Review

CALL FOR EVIDENCE – Share your views



The Corporate Services Scrutiny Panel, as part of its Taxation Amendment Law Review, is currently seeking views of a proposed amendment that impact elements of Income Tax, Goods and Services Tax and Revenue Administration.

Scrutiny would like to hear Islanders' thoughts on anticipated changes, briefly outlined as:

- Reduction in the Comptroller of Revenue's ability to amend a tax assessment, from a time limit of 5 to 2 years, unless the declaration has been made carelessly or deliberately inaccurate
- Power for the Comptroller to refuse an appeal of assessment if it appears there are no legal grounds to do so, this refusal will be able to be appealed
- Empower the Commissioners of Appeal to publish appeal decisions in an anonymised format, decisions to be published would be determined by that body
- Allowance for charging of interest on late payment of ITIS deductions made by employers, as well as removal of employed individuals from the scope of the interest regime
- Allowing Revenue Jersey to obtain information from individuals and businesses where a person has failed or refused to respond to an informal request for information, notices issued will be able to be appealed
- Updating prosecution provision to allow Revenue Jersey and Law Officers to take cases to court in a more effective manner

These changes potentially impact the way that Revenue Jersey interact with you or your organisation, as the proposition may affect operation, administration and firmness of Taxation assessment, collection and appeals. As such it is important that you take the opportunity to have your say.

Full details of the changes can be found in the report of the lodged proposition [P.51/2021] Draft Taxation (Income Tax, Goods And Services Tax And Revenue Administration)

(Amendment) (Jersey) Law 202-, which is linked on the States Assembly website:
<https://statesassembly.gov.je/assemblypropositions/2021/p.51-2021.pdf>

Deadline for this tranche of evidence is required by the 18th June 2021.

You can get involved through the following methods:

Online: using our [feedback page](#)

Social Media: Jersey States Assembly [Facebook](#), [Twitter](#), and [Linkedin](#)

By email: 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/ 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 certain 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.