



States Greffe

Deputy Elaine Miller
Minister for Treasury and Resources

BY E-MAIL

27th March 2024

Dear Minister,

Corporate Services Scrutiny Panel

Draft Income Tax (Amendment – Stage 2 of Independent Taxation) (Jersey) Law 202 – [P.6/2024]

The Corporate Service Scrutiny Panel met on 26th March 2024 to discuss its ongoing review of P.6/2024 and submissions received. Considering the areas of concern raised, the Panel requests further clarification on the following:

1. Whether the Compensatory Allowance affects high value residents and, if so, how?
2. The safeguards for addressing any data protection impacts in respect of the implementation of the proposals.
3. Your intention to undertake a further communications campaign in respect of the proposals, the scope in that regard and timeline for any undertakings.

In addition, the Panel discussed potential concerns raised relating to coercive control and would appreciate to receive further clarification on the below particular aspect of the proposals:

'Both spouses would need to elect to file jointly, however, either spouse would be able to revoke the election without the other's permission.'

4. Whether both spouses are contacted individually with regard to electing to file jointly.
5. Whether if revoked by one party it would be made clear to the other by way of formal notification to ensure that no liabilities were incurred.
 - a) Whether due regard has been given to the safeguarding process around any notification of the above and, if so, how.
6. In a situation where the 'responsible spouse' was not the person revoking the joint return, could they be liable for any associated penalties.
 - a) Whether safeguards are in place to prevent this and, if so, how.

Please be advised that it is the Panel's intention to present Comments ahead of the States' debate on the proposition, which is scheduled for 16th April 2024 and, therefore, would appreciate to receive a formal written response as soon as possible and by no later than **Friday 5th April 2024**. Please be aware that it is our intention to publish the response received on the States Assembly Website.

Yours sincerely,

Deputy Helen Miles
Chair
Corporate Services Scrutiny Panel