

STATES OF JERSEY



DRAFT INCOME TAX (PAYMENT OF 2019 LIABILITY) (JERSEY) AMENDMENT REGULATIONS 202- (P.16/2024): CHILDREN'S RIGHTS IMPACT ASSESSMENT

**Presented to the States on 19th March 2024
by the Minister for Treasury and Resources**

STATES GREFFE

CHILDREN’S RIGHTS IMPACT ASSESSMENT (CRIA)

PART 1: SCREENING

Name and title of Duty Bearer:	Minister for Treasury & Resources
Type of Duty Bearer: (Minister, Elected Member or States Assembly Body)	Minister
Assessment completed by (if not completed by duty bearer):	Revenue Jersey
Date:	12 March 2024

<p>1) Name and brief description of the proposed decision</p> <p>The subject of your CRIA may be a proposed law, policy or proposition and in accordance with the Law is referred to in this template as the ‘decision’</p> <ul style="list-style-type: none"> • What is the problem or issue the decision is trying to address? • Do children experience this problem differently from adults? <p>The Draft Income Tax (Payment of 2019 Liability) (Jersey) Amendment Regulations 202- (the “Amending Regulations”) would defer, by 2 years, the payment of the frozen 2019 tax liability. This decision has been made in the context of the current cost-of-living pressures being experienced by many Islanders. Children are not directly affected by this decision because there are no children with frozen 2019 tax liabilities.</p>
<p>2) Which groups of children and young people are likely to be affected?</p> <p>Groups of children could include early years, primary or secondary education; young adults; children with additional learning needs; disabled children; children living in poverty; children from particular ethnic backgrounds; migrants; refugees; care experienced children and LGBTQ+ children</p> <p>Children are not directly affected by the decision. The Amending Regulations may have an indirect impact in cases where affected taxpayers have children.</p>
<p>3) What is the likely impact of the proposed decision on children and on their rights?</p> <ul style="list-style-type: none"> • Identify any potential positive OR negative impacts and include indirect impacts on children and their rights as described in the UNCRC • Will different groups of children be affected differently by this decision? <p>The decision (if adopted by the States) will defer the start date of the payment of the 2019 liability by two years, not decreasing the amount of money in parents’ pockets. An increase in disposable household income may have a minor indirect, positive impact on the right to an adequate standard of living, as set out in Article 27 of the United Nations Convention on the Rights of the Child (UNCRC).</p>
<p>4) Is a full Children’s Rights Impact Assessment required?</p> <p>If you have identified impacts on children and their rights, a full CRIA should be completed. If no impacts are identified then a Full CRIA is not required, but please explain your rationale and how you reached this conclusion</p> <p>No.</p>