

STATES OF JERSEY



DRAFT MULTINATIONAL CORPORATE INCOME TAX (JERSEY) LAW 202- (P.54/2024): AMENDMENT (P.54/2024 AMD.) – CHILDREN’S RIGHTS IMPACT ASSESSMENT

**Presented to the States on 8th October 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:	07 October 2024

<p>1) Name and brief description of the proposed decision 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 Multinational Corporate Income Tax (Jersey) Law 202- was lodged on 07 August 2024 seeking debate and approval on a decision regarding Jersey’s response to the OECD’s Pillar Two Global Anti-Base Erosion (GloBE) framework. As outlined in the CRIA submitted with the original lodged proposition, children will not be affected any differently than adults.</p>
<p>2) Which groups of children and young people are likely to be affected? 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 and young people are not expected to be affected by this amendment.</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>This amendment is not expected to affect children or their rights.</p>
<p>4) Is a full Children’s Rights Impact Assessment required? 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>A full Child Rights Impact Assessment is not required. Children are not expected to be affected by this amendment.</p>