

# STATES OF JERSEY



## **DRAFT MULTINATIONAL TAXATION (GLOBAL ANTI-BASE EROSION – IIR TAX) (JERSEY) LAW 202- (P.53/2024): AMENDMENT. (P.53/2024 AMD.) – CHILDREN’S RIGHTS IMPACT ASSESSMENT**

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**Presented to the States on 8th October 2024  
by the Minister for Treasury and Resources**

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**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</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 ‘<b>decision</b>’</p> <ul style="list-style-type: none"> <li>• What is the problem or issue the decision is trying to address?</li> <li>• Do children experience this problem differently from adults?</li> </ul> <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?</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 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"> <li>• Identify any potential positive OR negative impacts and include indirect impacts on children and their rights as described in the UNCRC</li> <li>• Will different groups of children be affected differently by this decision?</li> </ul> <p>This amendment is not expected to affect children or their rights.</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>A full Child Rights Impact Assessment is not required. Children are not expected to be affected by this amendment.</p>