

Independent Taxation Legislation - Stage 2

Sarah Hamon – Jersey Domestic and Sexual Abuse Support

20th March 2024

Dear Monique,

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

In relation to the above section of the proposal, I have the following comments through the domestic abuse/ coercive control lens:

- Are both spouses contacted individually with regard to electing to file jointly?
- Presumably the fact that this had been revoked by one party would be made clear to the other by way of formal notification to ensure that no liabilities were incurred?
- Has due regard been given to the safeguarding process around any notification of this?
- If the 'responsible spouse' was not the person revoking the joint return, they could be liable for associated penalties. What safeguards are in place to prevent this?

If I am misunderstanding anything, I would be happy to discuss further.

Thank you for considering the impact on domestic abuse victims with these proposed changes.

Regards – Sarah

Sarah Hamon

Service Manager – Jersey Domestic and Sexual Abuse Support