



**DRAFT INCOME TAX (AMENDMENT – STAGE 2
OF INDEPENDENT TAXATION) (JERSEY) LAW
202- (P.6/2024): AMENDMENT (P.6/2024
AMD.) – CHILDREN’S RIGHTS IMPACT
ASSESSMENT**

Presented to the States on 13th February 2024
by Deputy L.M.C. Doublet of St. Saviour

CHILDREN'S RIGHTS IMPACT ASSESSMENT (CRIA)

PART 1: SCREENING

Name and title of Duty Bearer:	Deputy Louise Doublet
Type of Duty Bearer: (Minister, Elected Member or States Assembly Body)	Elected Member
Assessment completed by (if not completed by duty bearer):	Deputy Louise Doublet
Date:	13/02/2024

<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>Implementing truly independent taxation in order to, amongst other reasons, prevent economic abuse.</p> <ul style="list-style-type: none"> • Yes, children experience this problem differently from adults. They do not have financial autonomy nor the ability to leave an abusive family situation.
<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 living in homes where domestic abuse is present or has the potential to occur.</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>Combating any increase in or continuance of domestic abuse which impacts the children living in homes where this is occurring or has the potential to occur.</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>Yes</p>

If screening determines that a full CRIA is needed, complete Part 2

PART 2: FULL CHILDREN’S RIGHTS IMPACT ASSESSMENT

5) What will be the impacts (positive or negative) of the proposed decision on children’s rights?			
For each of the UNCRC articles described below, click to identify any that may be relevant <input checked="" type="checkbox"/>			
Category	UNCRC Article	Impact? YES NO	
Guiding Principles	Non-discrimination (Art 2)	<input type="checkbox"/>	<input type="checkbox"/>
	Best interests of the Child (Art 3) to be a top priority	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Right to Life survival and development (Art 6)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Respect for the child’s views (Art 12)	<input type="checkbox"/>	<input type="checkbox"/>
Civil Rights & Freedoms	Right to birth registration, name and nationality (Art 7)	<input type="checkbox"/>	<input type="checkbox"/>
	Right to an identity (Art 8)	<input type="checkbox"/>	<input type="checkbox"/>
	Freedom of expression (Art 13)	<input type="checkbox"/>	<input type="checkbox"/>
	Freedom of thought, conscience, and religion (Art 14) Every child has the right to think and believe what they choose	<input type="checkbox"/>	<input type="checkbox"/>
	Freedom of association (Art 15) Every child has the right to meet with other children and to join groups and organisations	<input type="checkbox"/>	<input type="checkbox"/>
	Right to Privacy (Art 16) including family and home life	<input type="checkbox"/>	<input type="checkbox"/>
	Access to information from the media (Art 17) Right to access reliable information from a variety of sources, in a format that children can understand	<input type="checkbox"/>	<input type="checkbox"/>
	Protection against torture or other cruel, degrading or inhumane treatment or punishment (Art 37(a))	<input type="checkbox"/>	<input type="checkbox"/>
Family Environment and Alternative Care	Respect for the responsibilities, rights and duties of parents (or where applicable, extended family or community) to guide their child as they grow up (Art 5)	<input type="checkbox"/>	<input type="checkbox"/>
	Responsibilities of both parents in the upbringing and development of their child (Art 18)	<input type="checkbox"/>	<input type="checkbox"/>
	Children must not be separated from their parents against their will unless it is in their best interests (Art 9)	<input type="checkbox"/>	<input type="checkbox"/>
	Family reunification (Art 10)	<input type="checkbox"/>	<input type="checkbox"/>

	Abduction and non-return of children abroad (Art 11)	<input type="checkbox"/>	<input type="checkbox"/>
	Right to a standard of living that is good enough to meet the child's physical and social needs and support their development (Art 27)	<input type="checkbox"/>	<input type="checkbox"/>
	Special protection for children unable to live with their family (Art 20)	<input type="checkbox"/>	<input type="checkbox"/>
	Best interests of the child in the context of Adoption (Art 21)	<input type="checkbox"/>	<input type="checkbox"/>
	Review of treatment whilst in care (Art 25) If a child has been placed away from home for the purpose of care or protection (for example, with a foster family or in hospital), they have the right to a regular review of their treatment, the way they are cared for and their wider circumstances.	<input type="checkbox"/>	<input type="checkbox"/>
	Protection from violence, abuse or neglect (Art 19)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Recovery from trauma and reintegration (Art 39) Children who have experienced neglect, abuse, exploitation, torture or who are victims of war must receive special support to help them recover their health, dignity, self-respect and social life.	<input type="checkbox"/>	<input type="checkbox"/>
Basic Health and Welfare	Rights of disabled children (Art 23)	<input type="checkbox"/>	<input type="checkbox"/>
	Right to health and health services (Art 24)	<input type="checkbox"/>	<input type="checkbox"/>
	Right to social security (Art 26)	<input type="checkbox"/>	<input type="checkbox"/>
	Right to adequate standard of living (Art 27)	<input type="checkbox"/>	<input type="checkbox"/>
Education, Leisure and Cultural Activities	Right to education (Art 28)	<input type="checkbox"/>	<input type="checkbox"/>
	Goals of education (Art 29) Education must develop every child's personality, talents and abilities to the full	<input type="checkbox"/>	<input type="checkbox"/>
	Leisure, play and culture (Art 31) Every child has the right to relax, play and take part in cultural and artistic activities	<input type="checkbox"/>	<input type="checkbox"/>
Special Protection Measures	Special protection for refugee children (Art 22)	<input type="checkbox"/>	<input type="checkbox"/>
	Children and armed conflict (Art 38 and Optional Protocol #1) Governments must do everything they can to protect and care for children affected by war and armed conflict.	<input type="checkbox"/>	<input type="checkbox"/>
	Children and juvenile justice (Art 40) Right to be treated with dignity and respect, right to legal assistance and a fair trial that takes account of age.	<input type="checkbox"/>	<input type="checkbox"/>

Inhumane treatment and detention (Art 37 (b)-(d)) Children should be arrested, detained or imprisoned only as a last resort and for the shortest time possible.	<input type="checkbox"/>	<input type="checkbox"/>
Recovery from trauma and reintegration (Art 39) Children who have experienced neglect, abuse, exploitation, torture or who are victims of war must receive special support to help them recover their health, dignity, self-respect and social life	<input type="checkbox"/>	<input type="checkbox"/>
Child labour and right to be protected from economic exploitation (Art 32)	<input type="checkbox"/>	<input type="checkbox"/>
Drug abuse (Art 33)	<input type="checkbox"/>	<input type="checkbox"/>
Sexual exploitation (Art 34)	<input type="checkbox"/>	<input type="checkbox"/>
Abduction, sale and trafficking of children (Art 35)	<input type="checkbox"/>	<input type="checkbox"/>
Protection from other forms of exploitation including for political activities, by the media or for medical research (Art 36)	<input type="checkbox"/>	<input type="checkbox"/>
Children belonging to a minority or an indigenous group (Art 30)	<input type="checkbox"/>	<input type="checkbox"/>
Optional Protocol on the sale of children, child prostitution and child pornography	<input type="checkbox"/>	<input type="checkbox"/>
Optional protocol on the involvement of children in armed conflict	<input type="checkbox"/>	<input type="checkbox"/>

6) Information and research		
What evidence has been used to inform your assessment?		
Evidence collected (include links to relevant publications)	What did the evidence tell you?	What are the data gaps, if any?
What is economic abuse? - Surviving Economic Abuse VAWG Taskforce Report	“Economic abuse rarely happens in isolation and usually occurs alongside other forms of abuse, including physical, sexual and psychological abuse. 95% of cases of domestic abuse involve economic abuse.” “In relationships where there is domestic violence and abuse, it is estimated that children witness about three-quarters of the abusive incidents that take place.”	Direct views from younger children who have experienced life in a family where domestic abuse occurs – either as a witness or a victim. The ethics of collecting such evidence would need to be considered.

	VAWG Taskforce Report.pdf (gov.je) p. 30	
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7) Engagement with children What groups of children and young people (or those who speak on their behalf, such as social workers, teachers or youth workers) have been directly or indirectly involved in developing the decision?		
Groups consulted	How they were involved	What were the findings?
VAWG Taskforce Young People’s Survey - 1800 children and young people aged 11-25 completed the survey online	Young people co-created the survey. They were involved by completing the survey and taking part in focus groups	“Incidents of sexual and domestic violence, and all acts along the continuum of VAWG that objectify and undermine, terrify, shake confidence and limit the options of young women, are likely to have long-lasting impacts that continue well into adulthood.” VAWG understanding the views of Children and Young People.pdf (gov.je) p. 16

8) Assessing Impact on children’s rights Based on the information collected and analysed above, what likely impact will the proposed decision have on the specific children’s rights identified in question 5)?		
Relevant UNCRC Articles (rights) identified in Q5	Describe the positive or negative impacts on these rights	Which group(s) of children are likely to be affected?
Protection from violence, abuse or neglect (Art 19)	Truly independent taxation as proposed in this decision contributes to the removal of one means by which abusers exert financial/economic control of their spouses/partners. This will contribute to fighting any increase or continuation of domestic abuse, which co-occurs	Children living in homes where domestic abuse occurs or has the potential to occur.

	<p>and is enabled by financial/economic control of a partner (economic abuse), which can lead to a continuation or increase in children in these homes witnessing the abuse or being victims of abuse themselves.</p>	
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9) Weighing positive and negative impacts

- If a negative impact is identified for any area of rights or any group of children and young people, what options are there to modify the proposed decision to mitigate the impact?
- Could any positive impacts be enhanced?

Positive impacts of adopting this amendment could be enhanced by ensuring that there are adequate education and support services available for individuals who:

- need assistance filling out their tax forms
- have been victims of any kind of domestic abuse or who may be vulnerable to this
- have experienced specific types of abuse such as economic abuse and coercive control
- are children who have witnessed or been victims of any kind of domestic abuse

10) Conclusions
 In summary, what are your key findings on the impact of the proposed decision on the rights of Jersey children?

Adopting this amendment and approving the main Independent Taxation proposals will result in decreased levels of economic abuse and domestic abuse, therefore leaving fewer children vulnerable to witnessing or being victims of such abuse.