



# | States Assembly

States Greffe

Deputy Elaine Millar  
Minister for Treasury and Resources  
19-21 Broad Street  
St Helier  
Jersey  
JE2 3RR

**BY E-MAIL**  
2<sup>nd</sup> August 2024

Dear Minister,

**Corporate Services Scrutiny Sub – Panel - OECD Pillar 2 Implementation**

**Lodging and Debate Timeline**

I am writing to you on behalf of the Corporate Services Scrutiny Sub-Panel reviewing the Organisation for Economic Cooperation and Development (OECD) Pillar 2 workstream to express concerns regarding the timeline for the lodging and debate of the relevant Proposition, which at the time of writing is yet to be lodged.

It is our understanding that the debate of the Proposition is anticipated for the first sitting of the States Assembly in October 2024. During the meeting of the Sub-Panel on 31<sup>st</sup> July, it was agreed that the proposed timeline appears exceptionally ambitious. Given the magnitude of this legislative change, which represents the most significant tax reform in recent years, we believe that the current schedule would not allow sufficient time for thorough scrutiny and consideration of the proposals.

In light of these concerns, we respectfully request clarification on the lodging timeline and latest possible date by which this Proposition can be debated, particularly as the Sub-Panel is cognisant that an implementation deadline will need to be met. Enabling more time for the Sub-Panel to undertake its review would allow for a more detailed examination of the proposals.

The Sub-Panel is due to meet again on 7<sup>th</sup> August 2024 and would appreciate, if possible, to receive a formal written response detailing this information before then, however, should this not be feasible then by no later than **Friday 9<sup>th</sup> August 2024**. Please be aware that it is the Panel's intention to publish the response it receives on the States Assembly Website.

Yours sincerely,

A handwritten signature in black ink, reading "Jonathan Renouf", with a horizontal line underneath.

Deputy Jonathan Renouf  
**Chair**  
**OECD Pillar 2 Implementation Sub-Panel**