



Children's Commissioner for Jersey
Promoting and Protecting Children's Rights

Office of the Children's Commissioner

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Dear Deputy Mezec,

Corporate Services Scrutiny Panel Draft Income Tax (Amendment – Stage 2 of Independent Taxation) (Jersey) Law 202-

Thank you very much for writing and asking for my view of the above proposition as part of your review. I appreciate the opportunity to be part of it.

The former Children's Commissioner was consulted back in 2021 and I myself was consulted in 2022.

I of course welcome the move to independent taxation, not least because of the possibility of financial control the current system of taxation for married couples is open to, which could also impact children.

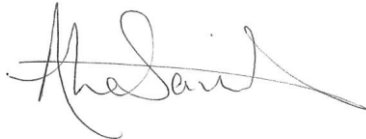
At the time I was consulted I raised a question regarding the planned compensatory payment scheme in relation to independent taxation of married couples with children and the effect this may have on them financially.

I was provided with assurance that this would not leave families, and therefore children, in a worse financial position than under the current form of taxation and that this would be an automatic calculation/top up (and therefore seamless) process for islanders this would apply to.

As we now find ourselves in a time of deeper housing and financial crisis for islanders than when the former Commissioner or I were previously consulted, I would reflect that the 10-year cap on the compensatory scheme might be somewhat arbitrary and perhaps ongoing review of this should be considered. We do not know the extent of any further financial stressors on families; however these are unlikely to ease any time soon, particularly with rising, rents, food prices and utilities.

I welcome the completion of a Children's Right Impact Assessment (CRIA) but would recommend that this be revisited periodically, as the one completed is not a full CRIA. My office would be happy to support relevant officers in undertaking a full Children's Rights Impact Assessment if this would be of assistance as part of your review.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Andrea Le Saint', with a long, sweeping flourish extending to the right.

Andrea Le Saint
Acting Children's Commissioner for Jersey