

STATES OF JERSEY



DRAFT INCOME TAX (AMENDMENT No. 45) (JERSEY) LAW 201-

Lodged au Greffe on 20th October 2015
by the Minister for Treasury and Resources

STATES GREFFE



Jersey

DRAFT INCOME TAX (AMENDMENT No. 45) (JERSEY) LAW 201-

European Convention on Human Rights

In accordance with the provisions of Article 16 of the Human Rights (Jersey) Law 2000, the Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources, the provisions of the Draft Income Tax (Amendment No. 45) (Jersey) Law 201- are compatible with the Convention Rights.

Signed: **Senator A.J.H. Maclean**

Minister for Treasury and Resources

Dated: 19th October 2015

REPORT

Background

The Draft Income Tax (Amendment No. 45) (Jersey) Law 201- (“the draft Law”) gives effect to one of the proposals contained in the Draft Budget Statement 2016 (P.127/2015).

Proposal

The Draft Budget Statement 2016 proposes removing the obligation on the Comptroller of Taxes to attend all hearings of the Commissioners of Appeal in person. The draft Law is the amending Law giving effect to that proposal.

Financial and manpower implications

There are no financial or manpower implications for the States arising from the adoption of this draft Law.

Human Rights

No human rights notes are annexed because the Law Officers’ Department has indicated that the draft Law does not give rise to any human rights issues.

Explanatory Note

Article 1 provides for the interpretation of this Law.

Article 2 amends Article 3 of the Income Tax (Jersey) Law 1961 (the “1961 Law”) to add a definition “officer”, being the Comptroller, the Deputy Comptroller, an Assistant Controller or any other officer appointed to assist the Comptroller in the exercise of his or her functions under the Law.

Article 3 amends Article 27 of the 1961 Law regarding the hearing of an appeal against assessment, in a case where the taxpayer who has appealed fails to attend or be represented at the hearing, but has submitted representations. Currently, the Commissioners of Appeal must give the Comptroller the opportunity to be heard when they are considering the taxpayer’s representations. The amendment has the effect that, if the Comptroller wishes to make representations, he may either do so in person, or send another officer.

Article 4 amends Article 29 of the 1961 Law, which sets out the procedure for the hearing of an appeal where the taxpayer is present. Currently, the Comptroller must attend every such hearing. As amended, Article 29 will require the attendance of an officer, as defined. Again, it will then be for the Comptroller to determine whether he or she should attend personally, or send another officer.

Article 5 amends Article 29A of the 1961 Law. Article 29A gives the Commissioners the right, on an application by either the taxpayer or the Comptroller, to review the decision they have made regarding an appeal. Whilst the right to apply for a review will remain with the Comptroller, the amendment has the effect that he or she may attend the hearing personally or be represented by another officer.

Article 6 provides for the citation and commencement of this Law.



Jersey

DRAFT INCOME TAX (AMENDMENT No. 45) (JERSEY) LAW 201-

A LAW to amend further the Income Tax (Jersey) Law 1961

Adopted by the States [date to be inserted]

Sanctioned by Order of Her Majesty in Council [date to be inserted]

Registered by the Royal Court [date to be inserted]

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law –

1 Interpretation

In this Law, a reference to an Article or Schedule by number is a reference to the Article or Schedule of that number in the Income Tax (Jersey) Law 1961¹.

2 Article 3 amended

In Article 3(1) after the definition “motor vehicle” there shall be inserted the following definition –

“ ‘officer’, except in Part 3, means the Comptroller or a person appointed under Article 8;”.

3 Article 27 amended

After Article 27(2) there shall be added the following paragraph –

“(3) If the Comptroller wishes to be heard, he or she may appear in person or be represented by another officer.”.

4 Article 29 amended

In Article 29 –

(a) in paragraph (2) for the words “The Comptroller” there shall be substituted the words “An officer”;

- (b) in paragraph (7) for the words “the Comptroller” there shall be substituted the words “the officer attending the appeal”.

5 Article 29A amended

After Article 29A(2) there shall be added the following paragraph –

“(2A) If the Comptroller wishes to be heard, he or she may appear in person or be represented by another officer.”.

6 Citation and commencement

This Law may be cited as the Income Tax (Amendment No. 45) (Jersey) Law 201- and shall come into force 7 days after it is registered.

¹ *chapter 24.750*