



| States Assembly

States Greffe

Deputy Sam Mézec
Chair, Corporate Services Scrutiny Panel

BY EMAIL

10th March 2023

Dear Chair,

Economic and International Affairs Scrutiny Panel

Organisation for Economic Co-operation and Development Two-Pillar Tax Initiative

Following our letter of the 21st February regarding scrutiny of the Organisation for Economic Co-operation and Development (OECD) two-pillar tax initiative we have contacted the Minister for Treasury and Resources to gain further information. With his agreement I have attached his confidential response for your awareness.

Following consideration, the Panel has agreed that reviewing the economic and external relation factors of the OECD two-pillar tax initiative will be required. As such, we will be forming a Scoping Document and Terms of Reference in due course.

Noting that the topic may have implications under the remit of the Corporate Services Scrutiny Panel, such as Revenue consequences, we will ask officers to liaise with yours to ensure clear definition within the scope of our work.

Yours sincerely,

Deputy Moz Scott
Chair
Economic and International Affairs Scrutiny Panel