

**2.14 Deputy G.P. Southern of the Chief Minister, responding on behalf of the Minister for Treasury and Resources. Minister for Treasury and Resources regarding the production of the business tax strategy:**

On very much a similar theme, will the Minister state when he expects to produce his business tax strategy so that Members can fully consider its implications before addressing the Annual Business Plan in 2012 and maybe the budget in 2012?

**Senator T.A. Le Sueur (The Chief Minister - rapporteur):**

Yes, I presume that the Deputy is referring to the strategy arising out of the result of the Business Tax Review. I am advised that these are expected to be issued before the summer recess and in time to consider them before debating the Annual Business Plan and indeed the Budget.

**2.14.1 Deputy G.P. Southern:**

Will the Chief Minister put pressure on the Minister for Treasury and Resources to bring his suggested solutions to our company tax situation to the House at the earliest possible interval, because this will be a major change in our tax policy and require some most careful consideration and must not be rushed by being presented in any detail whatsoever in July with August recess for debate in September, which is what usually happens? With this important measure, there must be surely more time given to proper full consideration.

**Senator T.A. Le Sueur:**

I will certainly advise the Minister for Treasury and Resources of the concerns of the Deputy. The Deputy seems to imply that this will be a major change in policy. Since we have not yet seen it, I cannot guarantee you or be certain it is a major change. In any case, I accept that it should be given ample time to be properly considered and debated, and that I am sure will be done within the normal constraints of the debating process. As I say, it is intended to produce this before the summer recess, which should give the Deputy and Members adequate time.

**2.14.2 Senator S.C. Ferguson:**

Does the Chief Minister not agree with our recent scrutiny report in that a full review of business and personal tax, taking into account the balance between indirect and direct taxes, business and personal, and looking at simplification of the tax is not the way forward that we should be taking?

**Senator T.A. Le Sueur:**

I take very seriously the views of the Corporate Services Scrutiny Panel, as I am sure does the Minister for Treasury and Resources.

**The Deputy Bailiff:**

A final supplementary.

**2.14.3 Deputy G.P. Southern:**

I will try and test the water if the Chief Minister would accept that a date such as the end of June, giving July to consider the implications and the presence of Ministers to question, would be better than July when everybody is about to go on holiday. The end of June. Can he commit to that?

**Senator T.A. Le Sueur:**

No, I cannot. I am advised that the strategy is expected to be used before the summer recess. That is all the information I have. I accept that the longer we have to consider it, the better for Members. Equally, the longer we have to prepare it the more reasoned and thought and complete it is likely to be. That balance has to be struck and that is why I maintain that it will be presented before the summer recess and well in advance of the debate on the Annual Business Plan.