

STATES OF JERSEY



Jersey

DRAFT FINANCE (2025 BUDGET) (JERSEY) LAW 202- (P.72/2024): THIRD AMENDMENT

**Lodged au Greffe on 19th November 2024
by the Minister for Treasury and Resources
Earliest date for debate: 10th December 2024**

STATES GREFFE

DRAFT FINANCE (2025 BUDGET) (JERSEY) LAW 202- (P.72/2024): THIRD
AMENDMENT

PAGE 30, ARTICLE 39 –

In Article 39 for paragraph (3) substitute –

- (3) Article 31 comes into force on a day to be specified by Order by the Minister for Treasury and Resources.
- (4) The rest of this Law comes into force on 1 January 2025.

MINISTER FOR TREASURY AND RESOURCES

REPORT

The Draft Finance (2025 Budget) Law 202- ([P.72/2024](#)) implements the decisions set out in the annual Budget (Government Plan) including various administrative tax measures.

Draft Article 31 amends the administration of tax appeals, requiring tribunals formed from the Commissioners of Appeal for Taxes to be headed in future by a Chair or Deputy Chair.

It has been identified that the current drafting of Articles 31 and 39, taken together, would prevent tribunals from meeting until the proposed new Chair and Deputy Chairs had been appointed. This could delay the determination of existing tax appeals in the pipeline and was not intended.

This amendment would amend Article 39 of the draft Law so that Article 31 would come into force from an appointed day, by Order. This will allow the tax tribunals to continue to work and make determinations while the process for appointing new Commissioners and a Chair and Deputy Chairs are under way. This is to ensure the continued smooth administration of tax appeals.

Financial and staffing implications

There are no new resource implications arising from this amendment.

Children's Rights Impact Assessment

A Children's Rights Impact Assessment (CRIA) has not been prepared in relation to this proposition as a CRIA is not required, in accordance with Schedule 2 to the [Children \(Convention Rights\) \(Jersey\) Law 2022](#).