



Deputy Sam Mézec, Chair
Corporate Services Scrutiny Panel
States Greffe
Morier House
St Helier
JE1 1DD

By email

19 April 2023

Dear Chair

Independent taxation

I am writing to you in response to the call for views on mandatory independent taxation, published by the States Assembly on Twitter on 11 April 2023.

I thought you would find it useful to understand the extent of the engagement that has been undertaken with Islanders over a period of more than five years. That engagement – summarised in the **Appendix** – has informed the policy decisions made to-date; those informed decisions have brought us close to the final legislative chapter in the long-overdue process of modernising our personal tax system.

Yours sincerely

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Assistant Minister for Treasury and Resources

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Appendix – summary of engagement with Islanders

Date	Type of engagement	Participants
October 2017	Apptivism Facebook messenger chatbot on the current system of married taxation	1,200 participants
February 2018	<i>4Insight</i> 1st series of focus groups discussing married and unmarried taxation	32 participants, in-depth interviews
June 2018	Statistics Jersey issued the Jersey Opinions and Lifestyle Survey, which included questions on married taxation	>1,000 responses
June 2018	<i>4Insight</i> 2nd series of focus groups, discussing different elements of the personal tax regime – including tax reliefs and allowances, and tax rates	32 participants, in-depth interviews
Jan-Mar 2019	<i>ComRes</i> online and telephone survey covering married taxation, tax reliefs and allowances, and tax rates	c.3,000 responses
<p>A majority of participants in the engagement that took place between October 2017 and March 2019 thought it was unreasonable to treat married and unmarried couples differently, with independent taxation being preferred to alternatives, such as household taxation.</p> <p>That engagement informed the policy direction that resulted in the lodging of P.119/2019 and P.78/2021 – the first stage of the movement to independent taxation.</p> <p>The engagement below took place after the States adopted P.78/2021.</p>		
Date	Type of engagement	
September 2021	Media release – States adopt first stage of law	
September 2021	Publication of dedicated page on Government website	
From September 2021	Leaflet delivered to all households in Jersey	
	Posters in all Parish Halls, the Town Library and Citizens Advice (including in Polish and Portuguese)	
	Social media campaigns <ul style="list-style-type: none"> • “More information is available” • “Use our online tax calculator” • “Attend our public briefing events” “Event reminders”	
	Advertising in JEP and Bailiwick Express (“See how the tax you pay may change”)	

	JEP advertising – “use our online tax calculator” and “attend one of our public brief events” campaigns
	Public events – St Helier (x2), St John, St Brélade, and St Clement
	Published online tax calculator
	Online webinar for pilot group participants
	Change guide for pilot group participants  Independent Taxation Guide Bool
November 2021	Facebook LiveStream Event
From January 2022	Leaflet included with all income tax returns  Optional-move-to-l T-Leaflet - Final.pdf
June 2022	Pilot group – feedback survey
From January 2023	Leaflet included with all income tax returns  Independent Tax Optional Move Leafi