

STATES OF JERSEY



DRAFT FINANCE (2025 BUDGET) (JERSEY) LAW 202- (P.72/2024): SECOND AMENDMENT – CHILDREN’S RIGHTS IMPACT ASSESSMENT

**Presented to the States on 12th November 2024
by the Council of Ministers**

STATES GREFFE

CHILDREN’S RIGHTS IMPACT ASSESSMENT (CRIA)

PART 1: SCREENING

Name and title of Duty Bearer:	Minister for Treasury & Resources
Type of Duty Bearer: (Minister, Elected Member or States Assembly Body)	Minister
Assessment completed by (if not completed by duty bearer):	Revenue Jersey
Date:	11/11/2024

<p>1) Name and brief description of the proposed decision The subject of your CRIA may be a proposed law, policy or proposition and in accordance with the Law is referred to in this template as the ‘decision’</p> <ul style="list-style-type: none"> • What is the problem or issue the decision is trying to address? • Do children experience this problem differently from adults? <p>The decision will amend the draft Finance (2025 Budget) (Jersey) Law 202- which enacts the tax measures in the proposed Budget 2025-2028.</p> <p>The amendment will change the proposed expansion of small distillers’ relief to provide the 50% rate of duty to all distillers, both those that distil from raw agricultural products and those that purchase and re-distil purchased base spirits.</p> <p>The measure should not have any direct impact on children.</p>
<p>2) Which groups of children and young people are likely to be affected? Groups of children could include early years, primary or secondary education; young adults; children with additional learning needs; disabled children; children living in poverty; children from particular ethnic backgrounds; migrants; refugees; care experienced children and LGBTQ+ children</p> <p>There should be no direct impact on children’s rights.</p>
<p>3) What is the likely impact of the proposed decision on children and on their rights?</p> <ul style="list-style-type: none"> • Identify any potential positive OR negative impacts and include indirect impacts on children and their rights as described in the UNCRC • Will different groups of children be affected differently by this decision? <p>There should be no direct impact on children’s rights.</p>
<p>4) Is a full Children’s Rights Impact Assessment required? If you have identified impacts on children and their rights, a full CRIA should be completed. If no impacts are identified then a Full CRIA is not required, but please explain your rationale and how you reached this conclusion</p> <p>A full impact assessment is not required.</p>

There are no direct impacts on children's rights as a result of this policy. There may be a small indirect impact on children or young people purchasing alcohol. However, neither of these changes will have a notable impact any rights set out in the UNCRC.