

# STATES OF JERSEY



## REMOVAL OF COMPULSORY INDEPENDENT TAXATION FOR EXISTING MARRIED COUPLES AND CIVIL PARTNERSHIPS (P.32/2023): AMENDMENT

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Lodged au Greffe on 26th June 2023  
by Deputy L.J. Farnham of St. Mary, St. Ouen and St. Peter  
Earliest date for debate: 4th July 2023

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STATES GREFFE

**REMOVAL OF COMPULSORY INDEPENDENT TAXATION FOR  
EXISTING MARRIED COUPLES AND CIVIL PARTNERSHIPS  
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**1 PAGE 2, PARAGRAPH (b) –**

After paragraph (b) insert the following new paragraph –

- (c) to request the Minister for Treasury and Resources to take the necessary steps to modernise joint taxation returns to ensure married couples and civil partners, who choose to remain subject to joint taxation, will have shared responsibility for their tax return, and that both parties to the tax return will be required to sign.

DEPUTY L.J. FARNHAM OF ST. MARY, ST. OUEN AND ST. PETER

**Note:** After this amendment, the proposition would read as follows –

**THE STATES are asked to decide whether they are of opinion –**

- (a) that independent taxation should not be mandatory for married couples and civil partners who currently complete a joint tax return and who chose not to elect for independent taxation prior to 29th July 2022;
- (b) to request the Minister for Treasury and Resources to take the necessary steps to ensure that joint taxation remains available for any such married couples and civil partners; and
- (c) to request the Minister for Treasury and Resources to take the necessary steps to modernise joint taxation returns to ensure married couples and civil partners, who choose to remain subject to joint taxation, will have shared responsibility for their tax return, and that both parties to the tax return will be required to sign.

## **REPORT**

The aim of this amendment is to modernise the joint tax return process to remove sole legal responsibility from the husband to ensure married couples and civil partners, who choose to remain subject to joint taxation, will have shared responsibility for their tax return.

Until recently, a married woman's income was always treated as the husband's income; the filing of the annual tax return was the husband's duty; the tax liability was in the husband's name only; and a married woman, when trying to access tax information, would be denied that access unless her husband provided express permission.

These anachronisms can rightly be confined to history whilst maintaining the choice for islanders to elect to remain subject to joint taxation returns.

### **Financial and manpower implications**

The Treasury claim that allowing couples married before 2022 to remain in the Married Couples' Taxation regime is likely to increase the costs of Revenue Jersey by at least £500,000 yearly.

The costs of calculating the additional returns upon the change to individual taxation, and the cost of calculating the reimbursement over ten years, does not appear to have been calculated by the Minister for Treasury and Resources.

The costs of modernising the joint tax return process should not provide significant additional cost to the above.