

2019.12.10

**16 The Connétable of St. Martin of the Minister for Treasury and Resources regarding the implementation of independent taxation: (OQ.299/2019)**

Will the Minister please state when, in 2020, she plans to lodge a further Proposition to authorise preparations for the subsequent stages of the move towards phased independent taxation, as outlined in personal tax reforms and when does she estimate that couples who marry, or enter civil partnerships, will automatically be able to enter the independent tax regime.

**Deputy S.J. Pinel (The Minister for Treasury and Resources):**

A Proposition, regarding the longer-term future of the personal tax regime, will be lodged by the end of 2020.

**The Bailiff:**

I am sorry, Minister. We are inquorate. Could we ask Members to return please? Yes, we are now quorate again. Thank you, Minister. I will allow 30 seconds of injury time.

**Deputy S.J. Pinel:**

As I indicated in the report to my Proposition, regarding joint and several liability for married couples, a number of important issues still require further consideration and I will be receiving advice from officers during the course of 2020. I have also asked officers to consider the need for further consultation, now we have more data regarding the impacts of moving towards a system of independent taxation. The Connétable kindly attended a personal briefing on this matter. Officers will also be looking at the interaction between the personal tax system and the benefit system and the position of allowances relating to children in the tax system. For these reasons, I do not believe it is sensible to set firm targets at this stage. I am very pleased that we can finally deal with the most archaic aspects of the existing married tax regime.