

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY THE DEPUTY OF ST. JOHN
ANSWER TO BE TABLED ON MONDAY 25th NOVEMBER 2019**

Question

What are the Minister's proposals to find alternative sources of income to that derived from tobacco duty, given the intention to use higher duty to reduce tobacco consumption?

Answer

The Revenue Policy Development Board was set up to review and consider future changes to the current structure and incidence of taxation, contributions and charges in line with long term tax policy principles.

The Board's current priorities are to oversee the completion of all stages in the Personal Tax Review and to consider revenue measures associated with achieving environmental objectives. However, the Terms of Reference of the Board include the following:

“Should the need for additional revenue raising be required to fund public services, to consider, in advance, policy options to materially increase revenues, having consideration for the long-term tax policy principles.”

The appropriate channel for considering alternative sources of income (if needed) to that derived from tobacco duty, is the Revenue Policy Development Board.