



Scrutiny Office

By Email

8 January 2020

Dear

Personal Tax Reform

The Corporate Services Scrutiny Panel is reviewing the Government of Jersey's plans to reform married couples' taxation, as outlined in the proposition [P.119/2019](#).

These reforms will allow spouses and civil partners to share equal rights and responsibilities for their tax affairs, with spouses and civil partners able to sign their joint tax return from the 2021 tax year of assessment. They will also have joint and several liability for the payment of all personal income tax due by the couple, and have equal rights of access to each other's tax information.

The proposition's report also outlines several possible policies to ease the transition to independent taxation. This includes 'grandfathering' married taxation for existing married couples/civil partners. This would allow couples who are already married or in civil partnerships when independent taxation is introduced to continue to be taxed as a couple for a period of time.

We are currently gathering evidence relating to our review, and I am writing to invite you to make a written submission. We would like to hear your general thoughts, comments and views on the proposition and invite you to make a submission to the Panel's review.

We are particularly interested in hearing your views on the following matters:

- How you expect the reforms to impact Jersey's taxpayers;
- Whether the changes will have any social impacts (e.g. will children be worse off);
- Whether you believe that the measures will successfully end the system's gender inequality;
- Whether the changes should come in stages or the whole system be reformed at once; and
- Whether you believe the current tranche of reforms could be improved.

We would be grateful to receive a written submission by **Monday 27th January** in the first instance, however, if you would like to speak to the Panel in person please let our Scrutiny Officer know (details below) who can make the appropriate arrangements.

Please note that all written and oral submissions will be uploaded to the States Assembly website as a matter of course with the exception of any evidence received under a confidential or private agreement, which, in accordance with data protection legislation, will not be released into the public domain.



We would value your participation in this review and look forward to receiving your contribution.

The Terms of Reference for our review can be found on [our website](#).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kristina Moore'.

Senator Kristina Moore
Chair
Corporate Services Scrutiny Panel

Contact:

We are inviting written submissions to be sent to us by **Monday 27th January 2020**, at the latest. If that deadline were likely to cause you any potential difficulties, I would ask that you advise us to that effect. You can get in touch in the following ways:

Letter: FAO – Gary Eisner, Scrutiny Office, Morier House, St. Helier. JE1 1DD

Email: g.eisner@gov.je

Phone: (01534) 441 038



List of Stakeholders Contacted

- BDO
- Caritas Jersey
- Commissioners of Appeal for Tax
- Chartered Institute of Taxation
- Deloitte
- EY
- Friends of Africa Jersey C.I.
- Grant Thornton
- Jersey Citizens Advice Bureau
- Jersey Women in Politics
- KPMG
- PwC
- Smith & Williamson
- Soroptimists Jersey