

STATES OF JERSEY



DRAFT MULTINATIONAL TAXATION (GLOBAL ANTI-BASE EROSION – IIR TAX) (JERSEY) LAW 202- (P.53/2024) – CHILDREN’S RIGHTS IMPACT ASSESSMENT

**Presented to the States on 14th August 2024
by the Minister for Treasury and Resources**

STATES GREFFE

CHILDREN’S RIGHTS IMPACT ASSESSMENT (CRIA)

PART 1: SCREENING

Name and title of Duty Bearer:	Deputy Elaine Millar of St. John, St. Lawrence and Trinity
Type of Duty Bearer: (Minister, Elected Member or States Assembly Body)	Minister for Treasury and Resources
Assessment completed by (if not completed by duty bearer):	Revenue Jersey
Date:	06.08.24

<p>1) Name and brief description of the proposed decision</p> <p>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>In October 2021, the OECD/G20 Inclusive Framework issued a political statement setting out a global agreement on a two-pillar solution to the tax challenges arising from the digitalisation of the economy – Jersey joined that political statement, alongside 136 jurisdictions. The Pillar Two Model Rules, released on 20 December 2021, are part of the two-pillar solution and were developed by delegates from all Inclusive Framework member jurisdictions and agreed and approved by consensus. The Draft Multinational Corporate Income Tax (Jersey) Law 202- & Draft Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202 (the “decision”)- will, if approved, ensure that Jersey maintains its political commitment made regarding Pillar Two implementation to introduce an Income Inclusion Rule and a Domestic Minimum Tax in Jersey for accounting periods beginning on or after 1 January 2025. Children will not be affected by this proposition any differently from adults.</p>
<p>2) Which groups of children and young people are likely to be affected?</p> <p>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>Children and young people are not expected to be affected by this proposition/decision.</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>This proposition/decision is not expected to affect children or their rights.</p>
<p>4) Is a full Children’s Rights Impact Assessment required?</p> <p>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>

A full Child Rights Impact Assessment is not required. Children are not expected to be affected by this proposition/decision.