

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY M.R. HIGGINS OF ST. HELIER
ANSWER TO BE TABLED ON TUESDAY 11TH OCTOBER 2016**

Question

Will the Minister list the number of reports into taxes that have been commissioned in Jersey since 2004, stating whether they were internal or external reports, what they were specifically about, their cost, and which were not made public?

Answer

The reports 'into taxes' commissioned since 2004 are included in the table below, along with their cost. All listed were externally produced.

Year	Description	Provider	Cost	Published
2015	Property rates – jurisdictional comparison and advice	Deloitte	£20,000	No
2014	Property tax review – focus groups	4Insight	£4,230	Yes
2014	Property tax review	PwC	£50,000	Yes
2013	Report on the basis of charge applicable to UK resident individuals who have elected to be subject to tax on the remittance basis pursuant to ITA 2007	KPMG	£4,000	No
2012	Tax advice relating to interest relief	PwC	£35,000	No
2012	Counsel's Opinion on General Anti-Avoidance Rule	Graham Aaronson QC	£15,000	No
2012	What is the economic impact of a change in Jersey business tax?/ The economic impact of specific potential changes to the taxation of, or application of charges to, specific activities in Jersey	Oxera	£113,000	Yes
2011	Taxes Function Review	Deloitte	£98,099 & £91,599	No
2011	Review of 1(1)(k) regime for the States of Jersey	Withers LLP and Panopticon Policy	£65,606	Yes
2010	Statutory Company Fees	Deloitte	£12,500	Yes
2010	Consultation report on the Fiscal Strategy Review	Involve	£10,400	Yes
2009	Post implementation review GST	HMRC	£2,271	Yes
2008	Further analysis of land/development-based environmental taxes	Oxera	£9,000	Yes
2007	Jersey Income Tax Office Review	Deloitte	£24,500	No

2007	Review of Income Tax (Amendment No.29) (Jersey) Law	J Crowther, MA, FCA, CTA	£2,700	No
2007	What is the economic and distributional impact of an owner-occupied immovable property tax?	Oxera	£10,000	Yes
2006	Environmental spending and tax policies: What is the impact on Jersey?	Oxera	£73,000	Yes
2005	Which tax is best suited to Jersey's objectives?	Oxera	£97,000	Yes
2004	Fiscal Strategy: Background Paper	Oxera	£59,000	Yes