



**THE STATES assembled on Tuesday  
22nd October 2024, at 9.30 a.m. under  
the Presidency of the Bailiff,  
Sir Timothy John Le Cocq.**

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**His Excellency the Lieutenant Governor,  
Vice-Admiral Jeremy Paul Kyd, C.B.E. was present.**

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All members were present at roll call with the exception of –

Connétable Alan Simon Crowcroft of St. Helier – en défaut  
Connétable Deidre Wendy Mezbourian of St. Lawrence – ill  
Connétable Andrew Nicholas Jehan of St. John – excused attendance  
Deputy Carolyn Fiona Labey of Grouville and St. Martin – excused attendance  
Deputy Mary Rose Le Hegarat of St. Helier North – excused attendance  
Deputy Kristina Louise Moore of St. Mary, St. Ouen and St. Peter – excused attendance  
Deputy Philip Francis Cyril Ozouf of St. Saviour – excused attendance (arrived in the Chamber at 9.40 a.m.)  
Deputy Beatriz Borges de Sousa Vaz Moreno Porée of St. Helier South – absent on States Business  
Deputy Lucy Kate Frances Stephenson of St. Mary, St. Ouen and St. Peter – parental responsibilities

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Prayers

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### **Standing Order 55A – remote participation**

THE STATES, with reference to their Act dated 14th September 2021, in which they had agreed that, notwithstanding Standing Order 55A(1), members who did not wish to attend in the States Chamber might continue to take part in States meetings using Microsoft Teams (until the States had considered and voted upon a proposition to re-apply Standing Order 55A(1) or to repeal or vary the terms of the Standing Order), assembled in accordance with Standing Order 55A with members able to participate remotely using Microsoft Teams. The following Members attended remotely, either for all or part of the meeting –

Connétable Richard Anthony Kingston Honeycombe of St. Ouen

### **Subordinate enactments tabled**

The following enactments were tabled, namely –

Road Traffic (Speed Limits) (Jersey) Amendment No. 2 Order 2024. <i>Minister for Infrastructure.</i>	R&O.55/2024.
Wildlife Law (Jersey) Amendment No. 2 Order 2024. <i>Minister for the Environment.</i>	R&O.56/2024.
Lodging Houses (General Provisions) (Jersey) Amendment Order 2024. <i>Minister for Housing.</i>	R&O.57/2024.
Sustainable Economic Development (2025 Fees) (Jersey) Amendment Order 2024. <i>Minister for Sustainable Economic Development.</i>	R&O.58/2024.

**Documents presented**

Marine Spatial Plan (P.44/2024): amendment (P.44/2024 Amd.) – Children’s Rights Impact Assessment. Presented: 8th October 2024, <i>Environment, Housing and Infrastructure Scrutiny Panel.</i>	P.44/2024. Amd.Add.
Marine Spatial Plan (P.44/2024): second amendment. (P.44/2024 Amd.(2)) – Children’s Rights Impact Assessment. Presented: 8th October 2024, <i>Environment, Housing and Infrastructure Scrutiny Panel.</i>	P.44/2024. Amd.(2). Add.
Marine Spatial Plan (P.44/2024): second amendment (P.44/2024 Amd.(2) – amendment. (P.44/2024 Amd.(2).Amd.) – Children’s Rights Impact Assessment. Presented: 15th October 2024, <i>Deputy J. Renouf of St. Brelade.</i>	P.44/2024. Amd.(2). Amd.Add.
Delivery of three bilingual primary schools (P.45/2024): amendment (P.45/2024 Amd.) – Children’s Rights Impact Assessment. Presented: 3rd October 2024, <i>Deputy Sir P.M. Bailhache of St. Clement.</i>	P.45/2024. Amd.Add.
Delivery of three bilingual primary schools (P.45/2024): amendment (P.45/2024 Amd.) – comments. Presented: 18th October 2024, <i>Minister for Education and Lifelong Learning.</i>	P.45/2024. Amd.Com.
Draft Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202-(P.53/2024): amendment (P.53/2024 Amd.) – Children’s Rights Impact Assessment. Presented: 8th October 2024, <i>Minister for Treasury and Resources.</i>	P.53/2024. Amd.Add.
Draft Multinational Corporate Income Tax (Jersey) Law 202-. (P.54/2024): amendment (P.54/2024 Amd.) – Children’s Rights Impact Assessment. Presented: 8th October 2024, <i>Minister for Treasury and Resources.</i>	P.54/2024. Amd.Add.
Draft Family Division Registrar (Change of Status and Title) (Jersey) Law 202-(P.56/2024) – comments. Presented: 8th October 2024, <i>Children, Education and Home Affairs Scrutiny Panel.</i>	P.56/2024. Com.
Gender Pay and Income Ratio Consultation. (P.64/2024) – comments. Presented: 18th October 2024, <i>Chief Minister.</i>	P.64/2024. Com.
Management and maintenance of Havre des Pas bathing Pool and Café (P.68/2024) – Children’s Rights Impact Assessment. Presented: 1st October 2024, <i>Deputy D.J. Warr of St. Helier South.</i>	P.68/2024. Add.
Management and maintenance of Havre des Pas bathing Pool and Café (P.68/2024) – comments. Presented: 18th October 2024, <i>Council of Ministers.</i>	P.68/2024. Com.
Management and maintenance of Havre des Pas bathing Pool and Café (P.68/2024): amendment (P.68/2024 Amd.) – Children’s Rights Impact Assessment. Presented: 10th October 2024, <i>Deputy D.J. Warr of St. Helier South.</i>	P.68/2024. Amd.Add.

Funding for Culture, Arts and Heritage (P.69/2024) – Children’s Rights Impact Assessment. Presented: 8th October 2024, <i>Deputy M. Tadier of St. Brelade.</i>	P.69/2024. Add.
Funding for Culture, Arts and Heritage (P.69/2024) – Addendum. Presented: 17th October 2024, <i>Deputy M. Tadier of St. Brelade.</i>	P.69/2024. Add.(2).
Funding for Culture, Arts and Heritage (P.69/2024) – comments. Presented: 18th October 2024, <i>Council of Ministers.</i>	P.69/2024. Com.
Pets in rental properties. (P.70/2024) – Children’s Rights Impact Assessment. Presented: 9th October 2024, <i>Deputy C.D. Curtis of St. Helier Central.</i>	P.70/2024. Add.
Reporting on Ministerial Affairs. (P.71/2024) – Children’s Rights Impact Assessment. Presented: 11th October 2024, <i>Deputy K.L. Moore of St. Ouen, St. Mary and St. Peter.</i>	P.71/2024. Add.
Draft Finance (2025 Budget) (Jersey) Law 202-. (P.72/2024) – Children’s Rights Impact Assessment. Presented: 14th October 2024, <i>Minister for Treasury and Resources.</i>	P.72/2024. Add.
Draft Act declaring that the Finance (2025 Budget) Law (Jersey) 202- has immediate effect: second addendum to P.72/2024. Presented: 14th October 2024, <i>Minister for Treasury and Resources.</i>	P.72/2024. Add.(2).
Draft Limited Partnerships (Jersey) Amendment Law 202-. (P.73/2024) – Children’s Rights Impact Assessment. Presented: 17th October 2024, <i>Minister for External Relations.</i>	P.73/2024. Add.
Modern Languages in Schools (P.74/2024) – Children’s Rights Impact Assessment. Presented: 21st October 2024, <i>Deputy M. Tadier of St. Brelade.</i>	P.74/2024. Add.
Draft Employment and Discrimination Tribunal (Jersey) Amendment Regulations 202- (P.75/2024) – Children's Rights Impact Assessment. Presented: 22nd October 2024, <i>Minister for Social Security.</i>	P.75/2024. Add.
Critical Infrastructure Resilience – Energy (R.89/2024): Executive Response. Presented: 15th October 2024, <i>Public Accounts Committee.</i>	R.89/2024. Res.
Delivering Investment in the Public Realm. Presented: 4th October 2024, <i>Minister for Infrastructure.</i>	R.158/2024.
Land Transactions under Standing Order 168(3) – Transfer of Land – Seaside Café Site, Grève de Lecq. Presented: 4th October 2024, <i>Minister for Infrastructure.</i>	R.159/2024.
Land Transactions under Standing Order 168(3) – Purchase of Land – Area of Land on Le Jardin de Devant. Presented: 7th October 2024, <i>Minister for Infrastructure.</i>	R.160/2024.
Land Transactions under Standing Order 168(3) – Purchase of Land – Field P765. Presented: 7th October 2024, <i>Minister for Infrastructure.</i>	R.161/2024.
Consultants reporting on their use by the Government of Jersey (P.59/2019) Report of the Chief Minister – January to December 2023. Presented: 8th October 2024, <i>Chief Minister.</i>	R.162/2024.

Jersey Performance Framework. Presented: 14th October 2024, <i>Comptroller and Auditor General</i> .	R.163/2024.
Report on the Petition to exempt tax on the old age pension. Presented: 18th October 2024, <i>Minister for Treasury and Resources</i> .	R.164/2024.
States of Jersey Law 2005: Delegation of functions – Minister for the Environment – Animal Health and Welfare. Presented: 22nd October 2024, <i>Minister for the Environment</i> .	R.165/2024.
Marine Spatial Plan review. Presented: 17th October 2024, <i>Environment, Housing and Infrastructure Scrutiny Panel</i> .	S.R.6/2024.
OECD Pillar 2 review. Presented: 17th October 2024, <i>Corporate Services Scrutiny Panel</i> .	S.R.7/2024.

### Notification of lodged propositions

Marine Spatial Plan (P.44/2024): amendment. Lodged: 8th October 2024, <i>Environment, Housing and Infrastructure Scrutiny Panel</i> .	P.44/2024. Amd.
Marine Spatial Plan (P.44/2024): second amendment. Lodged: 8th October 2024, <i>Environment, Housing and Infrastructure Scrutiny Panel</i> .	P.44/2024. Amd.(2).
Marine Spatial Plan (P.44/2024): second amendment (P.44/2024 Amd.(2)) – amendment. Lodged: 15th October 2024, <i>Deputy J. Renouf of St. Brelade</i> .	P.44/2024. Amd.(2). Amd.
Delivery of three bilingual primary schools (P.45/2024): amendment. Lodged: 3rd October 2024, <i>Deputy Sir P.M. Bailhache of St. Clement</i> .	P.45/2024. Amd.
Draft Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202-(P.53/2024) – amendment. Lodged: 8th October 2024, <i>Minister for Treasury and Resources</i> .	P.53/2024. Amd.
Draft Multinational Corporate Income Tax (Jersey) Law 202-. (P.54/2024) – amendment. Lodged: 8th October 2024, <i>Minister for Treasury and Resources</i> .	P.54/2024. Amd.
Management and maintenance of Havre des Pas bathing Pool and Café. Lodged: 1st October 2024, <i>Deputy D.J. Warr of St. Helier South</i> .	P.68/2024.
Management and maintenance of Havre des Pas bathing Pool and Café (P.68/2024): amendment. Lodged: 10th October 2024, <i>Deputy D.J. Warr of St. Helier South</i> .	P.68/2024. Amd.
Funding for Culture, Arts and Heritage. Lodged: 8th October 2024, <i>Deputy M. Tadier of St. Brelade</i> .	P.69/2024.
Pets in rental properties. Lodged: 9th October 2024, <i>Deputy C.D. Curtis of St. Helier Central</i> .	P.70/2024.
Reporting on Ministerial Affairs. Lodged: 11th October 2024, <i>Deputy K.L. Moore of St. Ouen, St. Mary and St. Peter</i> .	P.71/2024.

Draft Finance (2025 Budget) (Jersey) Law 202- Lodged: 14th October 2024, <i>Minister for Treasury and Resources</i> .	P.72/2024.
Draft Limited Partnerships (Jersey) Amendment Law 202- Lodged: 17th October 2024, <i>Minister for External Relations</i> .	P.73/2024.
Modern Languages in Schools. Lodged: 21st October 2024, <i>Deputy M. Tadier of St. Brelade</i> .	P.74/2024.
Draft Employment and Discrimination Tribunal (Jersey) Amendment Regulations 202- Lodged: 22nd October 2024, <i>Minister for Social Security</i> .	P.75/2024.

### Written Questions

(see *Official Report/Hansard*)

- WQ.276/2024 1. The Chief Minister had tabled a revised answer on 16th September 2024 to a question asked by Deputy H.L. Jeune of St. John, St. Lawrence and Trinity regarding the Government Gender Pay Gap Report.
- WQ.311/2024 2. The Chief Minister had tabled a revised answer on 30th September 2024 to a question asked by Deputy I. Gardiner of St. Helier North regarding calculations for the transition to the living wage.
- WQ.315/2024 3. The Minister for the Environment had tabled a revised answer on 30th September 2024 to a question asked by Deputy D.J. Warr of St. Helier South regarding social housing provider licences.
- WQ.318/2024 4. The Chief Minister had tabled an answer on 7th October 2024 to a question asked by Deputy M.B. Andrews of St. Helier North regarding the recruitment of Cabinet Office consultants.
- WQ.319/2024 5. The Chief Minister had tabled an answer on 7th October 2024 to a question asked by Deputy L.K.F. Stephenson of St. Mary, St. Ouen and St. Peter regarding policy officers currently employed across the Government.
- WQ.320/2024 6. The Minister for Infrastructure had tabled an answer on 7th October 2024 to a question asked by Deputy J. Renouf of St. Brelade regarding the former St. Saviour's Hospital Building.
- WQ.321/2024 7. The Minister for Infrastructure had tabled an answer on 7th October 2024 to a question asked by Deputy K.M. Wilson of St. Clement regarding properties currently owned and rented out by the Government.
- WQ.322/2024 8. The Minister for Treasury and Resources had tabled an answer on 7th October 2024 to a question asked by Deputy I. Gardiner of St. Helier North regarding the reprioritisation of previous growth funding.
- WQ.323/2024 9. The Minister for External Relations had tabled an answer on 7th October 2024 to a question asked by Deputy H.L. Jeune of St. John, St. Lawrence and Trinity regarding support for the finance industry in becoming a sustainable finance centre.
- WQ.324/2024 10. The Minister for Health and Social Services had tabled an answer on 14th October 2024 to a question asked by Deputy M.B. Andrews of St. Helier North regarding the accuracy of patients' medical records.

- WQ.325/2024 11. The Chair of the States Employment Board had tabled an answer on 14th October 2024 to a question asked by Deputy M.B. Andrews of St. Helier North regarding £15 million payroll savings.
- WQ.326/2024 12. The Chair of the States Employment Board had tabled an answer on 14th October 2024 to a question asked by Deputy M.B. Andrews of St. Helier North regarding non-disclosure agreements entered into by departing employees throughout the Government.
- WQ.328/2024 13. The Minister for the Environment had tabled an answer on 14th October 2024 to a question asked by Deputy J. Renouf of St. Brelade regarding the introduction of development levies.
- WQ.329/2024 14. The Chief Minister had tabled an answer on 14th October 2024 to a question asked by Deputy J. Renouf of St. Brelade regarding declarations of interest for the debate on Draft Agriculture (Loans)(Jersey) Amendment Regulations 202- (P.41/2024).
- WQ.330/2024 15. The Minister for Infrastructure had tabled an answer on 14th October 2024 to a question asked by Deputy J. Renouf of St. Brelade regarding La Collette Waste Management Site.
- WQ.331/2024 16. The Minister for Health and Social Services had tabled an answer on 14th October 2024 to a question asked by Deputy R.S. Kovacs of St. Saviour regarding implementing extended genetic screening for newborns.
- WQ.332/2024 17. The Minister for Infrastructure had tabled an answer on 14th October 2024 to a question asked by Deputy R.S. Kovacs of St. Saviour regarding the recent road traffic flow changes on Green Street.
- WQ.333/2024 18. The Minister for Infrastructure had tabled an answer on 14th October 2024 to a question asked by Deputy R.S. Kovacs of St. Saviour regarding the trial road improvement scheme adjacent to Trinity Primary School.
- WQ.334/2024 19. The Minister for Health and Social Services had tabled an answer on 14th October 2024 to a question asked by Deputy T.A. Coles of St. Helier South regarding ectopic pregnancy care.
- WQ.335/2024 20. The Minister for Health and Social Services had tabled an answer on 14th October 2024 to a question asked by Deputy T.A. Coles of St. Helier South regarding equipment to assist women experiencing pregnancy-related medical issues.
- WQ.336/2024 21. The Minister for Infrastructure had tabled an answer on 14th October 2024 to a question asked by Deputy K.M. Wilson of St. Clement regarding upcoming construction projects.
- WQ.337/2024 22. The Minister for Social Security had tabled an answer on 14th October 2024 to a question asked by Deputy K.M. Wilson of St. Clement regarding the Jersey minimum hourly wage.
- WQ.338/2024 23. The Minister for Sustainable Economic Development had tabled an answer on 14th October 2024 to a question asked by Deputy K.M. Wilson of St. Clement regarding agricultural loans.
- WQ.339/2024 24. The Minister for Infrastructure had tabled an answer on 14th October 2024 to a question asked by Deputy I. Gardiner of St. Helier North regarding the value of Government-funded parks and public toilets.
- WQ.340/2024 25. The Minister for Infrastructure had tabled an answer on 14th October 2024 to a question asked by Deputy I. Gardiner of St. Helier North regarding an audit of the public spaces contained in the constituency of St. Helier North.

- WQ.341/2024 26. The Minister for Education and Lifelong Learning had tabled an answer on 14th October 2024 to a question asked by Deputy I. Gardiner of St. Helier North regarding the number of registered students for each fully-funded States primary school.
- WQ.342/2024 27. The Minister for the Environment had tabled an answer on 14th October 2024 to a question asked by Deputy L.K.F Stephenson of St. Mary, St. Ouen and St. Peter regarding a play strategy for the Island.
- WQ.343/2024 28. The Minister for Children and Families had tabled an answer on 14th October 2024 to a question asked by Deputy L.K.F Stephenson of St. Mary, St. Ouen and St. Peter regarding a play strategy for the Island.
- WQ.344/2024 29. The Minister for Sustainable Economic Development had tabled an answer on 14th October 2024 to a question asked by Deputy L.K.F Stephenson of St. Mary, St. Ouen and St. Peter regarding a play strategy for the Island.
- WQ.345/2024 30. The Minister for Treasury and Resources had tabled an answer on 21st October 2024 to a question asked by Deputy M.B. Andrews of St. Helier North regarding the Horizon residential development.
- WQ.347/2024 31. The Minister for Social Security had tabled an answer on 21st October 2024 to a question asked by Deputy M.B. Andrews of St. Helier North regarding help towards rental costs from the Income Support scheme.
- WQ.348/2024 32. The Chief Minister had tabled an answer on 21st October 2024 to a question asked by Deputy L.K.F Stephenson of St. Mary, St. Ouen and St. Peter regarding policy officers working within the Cabinet Office.
- WQ.349/2024 33. The Minister for Infrastructure had tabled an answer on 21st October 2024 to a question asked by Deputy K.L. Moore of St. Mary, St. Ouen and St. Peter regarding the delivery of the School Street Scheme for Safer Travel to school.
- WQ.350/2024 34. The Minister for Education and Lifelong Learning had tabled an answer on 21st October 2024 to a question asked by Deputy H.M. Miles of St. Brelade regarding Government postgraduate funding.
- WQ.351/2024 35. The Minister for Children and Families had tabled an answer on 21st October 2024 to a question asked by Deputy H.M. Miles of St. Brelade regarding overnight short-break or respite services available to children who had complex additional needs.
- WQ.352/2024 36. The Minister for Infrastructure had tabled an answer on 21st October 2024 to a question asked by Deputy S.M. Ahier of St. Helier North regarding the Lido at Havre des Pas.
- WQ.353/2024 37. The Minister for Education and Lifelong Learning had tabled an answer on 21st October 2024 to a question asked by Deputy J. Renouf of St. Brelade regarding foreign language GCSEs.
- WQ.354/2024 38. The Minister for the Environment had tabled an answer on 21st October 2024 to a question asked by Deputy J. Renouf of St. Brelade regarding compliance investigations being undertaken by the Infrastructure and Environment Department regulation team.
- WQ.355/2024 39. The Minister for Infrastructure had tabled an answer on 21st October 2024 to a question asked by Deputy D.J. Warr of St. Helier South regarding the Havre des Pas Lido lease arrangements.

- WQ.356/2024 40. The Minister for Infrastructure had tabled an answer on 21st October 2024 to a question asked by Deputy R.S. Kovacs of St. Saviour regarding the installation of three zebra crossings on La Rue de L'Étau, St. Helier.
- WQ.357/2024 41. The Minister for Justice and Home Affairs had tabled an answer on 21st October 2024 to a question asked by Deputy R.S. Kovacs of St. Saviour regarding cases brought to the Petty Debts Court.
- WQ.358/2024 42. The Chief Minister had tabled an answer on 21st October 2024 to a question asked by Deputy R.S. Kovacs of St. Saviour regarding the progress on the implementation of a Development Levy.
- WQ.359/2024 43. The Minister for Treasury and Resources had tabled an answer on 21st October 2024 to a question asked by Deputy K.M. Wilson of St. Clement regarding Government departmental underspends.
- WQ.360/2024 44. The Minister for Social Security had tabled an answer on 21st October 2024 to a question asked by Deputy L.M.C. Doublet of St. Saviour regarding the Connect Me grant scheme.
- WQ.361/2024 45. The Minister for Health and Social Services had tabled an answer on 21st October 2024 to a question asked by Deputy L.M.C. Doublet of St. Saviour regarding changes to the Termination of Pregnancy (Jersey) Law 1997.
- WQ.362/2024 46. The Minister for Social Security had tabled an answer on 21st October 2024 to a question asked by Deputy I. Gardiner of St. Helier North regarding LTC (Long-Term Care) claimants being responsible for paying the difference between their benefits and the care home set fees.

### Oral Questions

*(see Official Report/Hansard)*

- OQ.194/2024 1. Deputy J. Renouf of St. Brelade asked a question of the Minister for Sustainable Economic Development regarding the £20 million living wage transitional support scheme.
- OQ.193/2024 2. Deputy M.B. Andrews of St Helier North asked a question of the Chair of the States Employment Board regarding the engagement of former employees to provide consultancy services to the Government.
- OQ.197/2024 3. Deputy H.L. Jeune of St. John, St. Lawrence and Trinity asked a question of the Minister for External Relations regarding an update on the Government's discussions with the European Commission, France and the UK in respect of the fishing industry.
- OQ.201/2024 4. Deputy L.M.C. Doublet of St. Saviour asked a question of the Chief Minister regarding actions to address continuing increases in the cost of living.
- OQ.192/2024 5. Deputy S.M. Ahier of St. Helier North asked a question of the Minister for Infrastructure regarding the Lido at Havre des Pas.
- OQ.198/2024 6. Deputy K.M. Wilson of St. Clement asked a question of the Chief Minister regarding departmental plans.
- OQ.196/2024 7. Deputy M. Tadier of St. Brelade asked a question of the Minister for External Relations regarding the conduct of the Jersey Financial Services Commission.



- OQ.202/2024 8. Deputy L.M.C. Doublet of St. Saviour asked a question of the Minister for Treasury and Resources regarding the Jersey Electricity Company price increases.
- OQ.200/2024 9. Deputy M.B. Andrews of St Helier North asked a question of the Minister for Social Security regarding the views of businesses on the Draft Employment (Minimum Wage and Benefits in Kind) (Jersey) Amendment Law 202-.
- OQ.199/2024 10. Deputy K.M. Wilson of St. Clement asked a question of the Chief Minister regarding public sector efficiency.
- OQ.195/2024 11. Deputy J. Renouf of St. Brelade asked a question of the Minister for the Environment regarding development levies.

### **Oral Questions without notice**

*(see Official Report/Hansard)*

The Minister for the Environment answered questions without notice from Members.

The Minister for External Relations answered questions without notice from Members.

The Chief Minister answered questions without notice from Members.

### **Arrangement of public business for the present meeting**

THE STATES, adopting the request of Deputy Montfort Tadier of St. Brelade, agreed in accordance with Standing Order 26(7), to reduce the minimum lodging period in respect of his proposition entitled 'Funding for Culture, Arts and Heritage' (P.69/2024) in order that it might be debated at the present meeting.

Members present voted as follows –

#### **POUR: 36**

Connétable of St. Brelade  
 Connétable of Trinity  
 Connétable of St. Peter  
 Connétable of St. Martin  
 Connétable of St. Clement  
 Connétable of Grouville  
 Connétable of St. Mary  
 Connétable of St. Saviour  
 Deputy G.P. Southern  
 Deputy M. Tadier  
 Deputy L.M.C. Doublet  
 Deputy K.F. Morel  
 Deputy S.M. Ahier  
 Deputy C.S. Alves  
 Deputy I. Gardiner  
 Deputy I.J. Gorst  
 Deputy L.J. Farnham  
 Deputy S.Y. Mézec  
 Deputy P.F.C. Ozouf  
 Deputy Sir P.M. Bailhache  
 Deputy T.A. Coles  
 Deputy D.J. Warr

#### **CONTRE: 3**

Connétable of St. Ouen  
 Deputy R.J. Ward  
 Deputy M.B. Andrews

#### **ABSTAIN: 1**

Deputy M.E. Millar

Deputy H.M. Miles  
 Deputy M.R. Scott  
 Deputy J. Renouf  
 Deputy C.D. Curtis  
 Deputy L.V. Feltham  
 Deputy R.E. Binet  
 Deputy H.L. Jeune  
 Deputy A. Howell  
 Deputy T.J.A. Binet  
 Deputy M.R. Ferey  
 Deputy R.S. Kovacs  
 Deputy A.F. Curtis  
 Deputy B. Ward  
 Deputy K.M. Wilson

### **Draft Multinational Corporate Income Tax (Jersey) Law 202- P.54/2024**

THE STATES commenced consideration of the Draft Multinational Corporate Income Tax (Jersey) Law 202- and adopted the principles.

Members present voted as follows –

**POUR: 41**

**CONTRE: 0**

**ABSTAIN: 0**

Connétable of St. Brelade  
 Connétable of Trinity  
 Connétable of St. Peter  
 Connétable of St. Martin  
 Connétable of St. Clement  
 Connétable of Grouville  
 Connétable of St. Ouen  
 Connétable of St. Mary  
 Connétable of St. Saviour  
 Deputy G.P. Southern  
 Deputy M. Tadier  
 Deputy S.G. Luce  
 Deputy L.M.C. Doublet  
 Deputy K.F. Morel  
 Deputy S.M. Ahier  
 Deputy R.J. Ward  
 Deputy C.S. Alves  
 Deputy I. Gardiner  
 Deputy I.J. Gorst  
 Deputy L.J. Farnham  
 Deputy K.L. Moore  
 Deputy S.Y. Mézec  
 Deputy P.F.C. Ozouf  
 Deputy Sir P.M. Bailhache  
 Deputy T.A. Coles  
 Deputy D.J. Warr  
 Deputy H.M. Miles  
 Deputy M.R. Scott  
 Deputy J. Renouf  
 Deputy C.D. Curtis  
 Deputy L.V. Feltham

Deputy R.E. Binet  
 Deputy H.L. Jeune  
 Deputy M.E. Millar  
 Deputy A. Howell  
 Deputy M.R. Ferey  
 Deputy R.S. Kovacs  
 Deputy A.F. Curtis  
 Deputy B. Ward  
 Deputy K.M. Wilson  
 Deputy M.B. Andrews

THE STATES, having been informed that the relevant Scrutiny Panel had indicated that it did not wish to scrutinise the draft legislation, commenced consideration of Articles 1 to 41 and Schedules 1 and 2, and, adopting an amendment of the Minister for Treasury and Resources (P.54/2024 Amd.), agreed that –

in Article 5 –

- (1) In paragraph (4), for “the group’s MCIT net GloBE income” there should be substituted “the amount determined under Article 12(1)(d)”.
- (2) In paragraph (5)(a) for “MCIT net GloBE income” there should be substituted “amount determined under Article 12(1)(d)”.
- (3) For paragraph (6) there should be substituted –
  - “(6) For the purposes of paragraphs (4) and (5)(a), Articles 12 and 13 apply in relation to an in-scope MNE group (and, for those purposes, the reference in Article 12(1) to the “chargeable MNE group” is to be treated as a reference to the “in-scope MNE group”).”.

in Article 12 –

- (1) For paragraph (2) there should be substituted –
  - “(2) The group’s MCIT net GloBE income for the fiscal year –
    - (a) is the amount determined under paragraph (1)(d), reduced in accordance with Article 20 (relief for losses); or
    - (b) if the amount determined under paragraph (1)(d) is a negative amount (a loss), is nil.”.
- (2) Paragraph (3) should be deleted.

in Division 5 –

For the heading to Division 5 and Article 20 there should be substituted –

“DIVISION 5 – RELIEF FOR LOSSES

**20 Relief for losses**

- (1) This Article applies for the purposes of determining a chargeable MNE group’s MCIT net GloBE income for a fiscal year under Article 12(2)(a).
- (2) If the chargeable MNE group has an available loss amount for the fiscal year, the amount determined under Article 12(1)(d) is reduced by the group’s available loss amount for the fiscal year (but is not reduced below zero).
- (3) A chargeable MNE group’s available loss amount for a fiscal year is the total of –

- (a) the amount of each of the group's ITL losses (if any) acquired in that fiscal year (see Article 21); and
- (b) the amount of the group's combined carried forward loss (if any) for that fiscal year (see Article 22).

## **21 ITL losses**

- (1) A chargeable MNE group acquires an ITL loss in a fiscal year (the "reference year") if –
  - (a) a Jersey constituent entity of the group was, at any time in an earlier year of assessment, an ITL chargeable entity;
  - (b) the entity sustained a loss in the earlier year of assessment;
  - (c) if the entity were an ITL chargeable entity in a year of assessment after the year of assessment in which the loss is sustained, it would be entitled to claim relief for that loss under the ITL 1961 (disregarding Articles 107(1A) and 107A(1A));
  - (d) relief in respect of the loss, or in respect of part of it, has not been given under the ITL 1961; and
  - (e) the reference year is the first fiscal year, after the loss is sustained, in which the entity is a Jersey constituent entity of a chargeable MNE group.
- (2) The amount of the ITL loss acquired is the amount of the loss, or the part of the loss, referred to in paragraph (1)(d) that has not been –
  - (a) relieved under the ITL 1961; or
  - (b) taken into account, in accordance with Rule 9.1 as applied by Article 13, in determining an amount for the purposes of Article 12(1) (for any fiscal year).
- (3) In this Article –
  - (a) "earlier year of assessment", in relation to the reference year, means a year of assessment that ends before the beginning of the reference year;
  - (b) "ITL chargeable entity", in relation to a time in a year of assessment, means an entity that is not, at that time, a "relevant MNE group entity" for the purposes of the ITL 1961 (see Article 120AB of that Law);
  - (c) "year of assessment" has the same meaning as in the ITL 1961.

## **22 Combined carried forward losses**

- (1) A chargeable MNE group has a combined carried forward loss for a fiscal year if –
  - (a) either or both of the following apply –
    - (i) for 1 or more earlier fiscal years, the amount determined under Article 12(1)(d) was a negative amount (a loss),
    - (ii) the group acquired an ITL loss in 1 or more earlier fiscal years; and
  - (b) the accrued losses amount exceeds the relieved losses amount.
- (2) The amount of a chargeable MNE group's combined carried forward loss for a fiscal year is the difference between the accrued losses amount and the relieved losses amount.
- (3) For the purposes of this Article –
  - (a) the "accrued losses amount" for a fiscal year is –
    - (i) the total amount of losses referred to in paragraph (1)(a)(i) and (ii) relating to earlier fiscal years, less

- (ii) any amount in respect of those losses that has been taken into account, in accordance with Rule 9.1 as applied by Article 13, in determining an amount for the purposes of Article 12(1) (for any fiscal year);
- (b) the “relieved losses amount” is the total amount in respect of which relief has been given under this Article (by way of reductions under Article 20) for earlier fiscal years.”,

and the subsequent Articles and cross-references re-numbered accordingly.

in Schedule 2 –

- (1) In paragraph 1, in the inserted Article 120AD, for paragraphs (1)(b) and (c) there should be substituted –

“(b) in a subsequent year of assessment (the “transition year of assessment”), the MNE group ceases to be a chargeable MNE group (and, as a result, the person ceases to be a relevant MNE group entity); and

(c) for the fiscal year ending in the transition year of assessment –

- (i) the MNE group has an available loss amount,
- (ii) the available loss amount exceeds the amount determined under Article 12(1)(d) of the MCIT Law.”.

- (2) In paragraph 1, in the inserted Article 120AD, after paragraph (1) there should be inserted –

“(2) In this Article, “MNE group loss” means the amount of the excess referred to in paragraph (1)(c)(ii).”.

and the subsequent paragraphs re-numbered accordingly.

THE STATES adopted Articles 1 to 41 and Schedules 1 and 2, as amended.

THE STATES, subject to the sanction of His Most Excellent Majesty in Council, adopted a Law entitled the ‘Multinational Corporate Income Tax (Jersey) Law 202-’.

Members present voted as follows –

**POUR: 38**

**CONTRE: 0**

**ABSTAIN: 0**

Connétable of Trinity  
 Connétable of St. Peter  
 Connétable of St. Martin  
 Connétable of St. Clement  
 Connétable of Grouville  
 Connétable of St. Ouen  
 Connétable of St. Mary  
 Connétable of St. Saviour  
 Deputy G.P. Southern  
 Deputy M. Tadier  
 Deputy L.M.C. Doublet  
 Deputy K.F. Morel  
 Deputy S.M. Ahier  
 Deputy R.J. Ward  
 Deputy C.S. Alves  
 Deputy I. Gardiner  
 Deputy I.J. Gorst  
 Deputy L.J. Farnham

Deputy K.L. Moore  
 Deputy S.Y. Mézec  
 Deputy P.F.C. Ozouf  
 Deputy Sir P.M. Bailhache  
 Deputy D.J. Warr  
 Deputy H.M. Miles  
 Deputy M.R. Scott  
 Deputy J. Renouf  
 Deputy C.D. Curtis  
 Deputy L.V. Feltham  
 Deputy R.E. Binet  
 Deputy H.L. Jeune  
 Deputy M.E. Millar  
 Deputy A. Howell  
 Deputy M.R. Ferey  
 Deputy R.S. Kovacs  
 Deputy A.F. Curtis  
 Deputy B. Ward  
 Deputy K.M. Wilson  
 Deputy M.B. Andrews

THE STATES, in accordance with the provisions of Standing Order 80A, made an Act under Article 12 of the Public Finances (Jersey) Law 2019, declaring that the taxation draft entitled the ‘Multinational Corporate Income Tax (Jersey) Law 202-’ (lodged “au Greffe” on 14th August 2024 by the Minister for Treasury and Resources (P.54/2024), as amended and adopted this day in Third Reading by the States) had immediate effect as if that draft had been confirmed by His Majesty in Council and registered in the Royal Court on the date of the making of this Act.

Members present voted as follows –

**POUR: 38**

**CONTRE: 0**

**ABSTAIN: 0**

Connétable of St. Brelade  
 Connétable of Trinity  
 Connétable of St. Peter  
 Connétable of St. Martin  
 Connétable of St. Clement  
 Connétable of Grouville  
 Connétable of St. Mary  
 Connétable of St. Ouen  
 Connétable of St. Saviour  
 Deputy G.P. Southern  
 Deputy M. Tadier  
 Deputy L.M.C. Doublet  
 Deputy K.F. Morel  
 Deputy S.M. Ahier  
 Deputy R.J. Ward  
 Deputy C.S. Alves  
 Deputy I. Gardiner  
 Deputy I.J. Gorst  
 Deputy L.J. Farnham  
 Deputy K.L. Moore  
 Deputy S.Y. Mézec  
 Deputy P.F.C. Ozouf  
 Deputy Sir P.M. Bailhache  
 Deputy D.J. Warr

Deputy H.M. Miles  
 Deputy M.R. Scott  
 Deputy J. Renouf  
 Deputy L.V. Feltham  
 Deputy R.E. Binet  
 Deputy H.L. Jeune  
 Deputy M.E. Millar  
 Deputy A. Howell  
 Deputy M.R. Ferey  
 Deputy R.S. Kovacs  
 Deputy A.F. Curtis  
 Deputy B. Ward  
 Deputy K.M. Wilson  
 Deputy M.B. Andrews

**Draft Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202- P.53/2024**

THE STATES commenced consideration of the Draft Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202- and adopted the principles.

Members present voted as follows –

**POUR: 40**

**CONTRE: 0**

**ABSTAIN: 0**

Connétable of St. Brelade  
 Connétable of Trinity  
 Connétable of St. Peter  
 Connétable of St. Martin  
 Connétable of St. Clement  
 Connétable of Grouville  
 Connétable of St. Ouen  
 Connétable of St. Mary  
 Connétable of St. Saviour  
 Deputy G.P. Southern  
 Deputy M. Tadier  
 Deputy S.G. Luce  
 Deputy L.M.C. Doublet  
 Deputy K.F. Morel  
 Deputy S.M. Ahier  
 Deputy C.S. Alves  
 Deputy I. Gardiner  
 Deputy I.J. Gorst  
 Deputy L.J. Farnham  
 Deputy K.L. Moore  
 Deputy S.Y. Mézec  
 Deputy P.F.C. Ozouf  
 Deputy Sir P.M. Bailhache  
 Deputy T.A. Coles  
 Deputy D.J. Warr  
 Deputy H.M. Miles  
 Deputy M.R. Scott  
 Deputy J. Renouf  
 Deputy C.D. Curtis  
 Deputy L.V. Feltham  
 Deputy R.E. Binet

Deputy H.L. Jeune  
Deputy M.E. Millar  
Deputy A. Howell  
Deputy M.R. Ferey  
Deputy R.S. Kovacs  
Deputy A.F. Curtis  
Deputy B. Ward  
Deputy K.M. Wilson  
Deputy M.B. Andrews

THE STATES, having been informed that the relevant scrutiny panel had indicated that it did not wish to scrutinise the draft legislation, commenced consideration of Articles 1 to 39 and Schedules 1 and 2, and, adopting an amendment of the Minister for Treasury and Resources (P.53/2024 Amd.), agreed that –

in Article 1 –

- (1) the definition “currency guidance” should be deleted.
- (2) For the definition “OECD commentary” there should be substituted –

“ “OECD commentary” means –

- (a) the consolidated commentary published on 25 April 2024 by the OECD as “Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2023)”, as revised or re-issued from time to time; and
- (b) all agreed administrative guidance published by the OECD after 25 April 2024 (to the extent that the guidance is not incorporated in a revised or re-issued version of the consolidated commentary referred to in sub-paragraph (a));”.

in Article 7, paragraph (3) should be deleted.

Article 8 should be deleted and the subsequent Articles and cross-references renumbered accordingly.

in Article 9, in paragraph (1), for “a constituent entity of the group” there should be substituted “an entity included in the group”.

Article 10 should be deleted and the subsequent Articles and cross-references renumbered accordingly.

in Article 17 –

- (1) in paragraph (1), after “fiscal year” there should be inserted “(subject to Rule 8.1.2)”.
- (2) In paragraph (2), “, (2)” should be deleted.

in Article 18, paragraph (2) should be deleted, and the subsequent paragraph and cross-references renumbered accordingly.

in Schedule 1, in paragraph 2, “qualified IIR (modified by Article 10)” should be deleted.

THE STATES adopted Articles 1 to 39 and Schedules 1 and 2 as amended.

THE STATES, subject to the sanction of His Most Excellent Majesty in Council, adopted a Law entitled the Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202-.

Members present voted as follows –



**POUR: 39****CONTRE: 0****ABSTAIN: 0**

Connétable of St. Brelade  
 Connétable of Trinity  
 Connétable of St. Peter  
 Connétable of St. Martin  
 Connétable of St. Clement  
 Connétable of Grouville  
 Connétable of St. Ouen  
 Connétable of St. Mary  
 Connétable of St. Saviour  
 Deputy M. Tadier  
 Deputy S.G. Luce  
 Deputy L.M.C. Doublet  
 Deputy K.F. Morel  
 Deputy S.M. Ahier  
 Deputy C.S. Alves  
 Deputy I. Gardiner  
 Deputy I.J. Gorst  
 Deputy L.J. Farnham  
 Deputy K.L. Moore  
 Deputy S.Y. Mézec  
 Deputy P.F.C. Ozouf  
 Deputy Sir P.M. Bailhache  
 Deputy T.A. Coles  
 Deputy D.J. Warr  
 Deputy H.M. Miles  
 Deputy M.R. Scott  
 Deputy J. Renouf  
 Deputy C.D. Curtis  
 Deputy L.V. Feltham  
 Deputy R.E. Binet  
 Deputy H.L. Jeune  
 Deputy M.E. Millar  
 Deputy A. Howell  
 Deputy M.R. Ferey  
 Deputy R.S. Kovacs  
 Deputy A.F. Curtis  
 Deputy B. Ward  
 Deputy K.M. Wilson  
 Deputy M.B. Andrews

THE STATES, in accordance with the provisions of Standing Order 80A, made an Act under Article 12 of the Public Finances (Jersey) Law 2019, declaring that the taxation draft entitled the ‘Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202-’ (lodged “au Greffe” on 14th August 2024 by the Minister for Treasury and Resources (P.53/2024), as amended and adopted this day in Third Reading by the States) has immediate effect as if that draft had been confirmed by His Majesty in Council and registered in the Royal Court on the date of the making of this Act.

Members present voted as follows –

**POUR: 38****CONTRE: 0****ABSTAIN: 0**

Connétable of St. Brelade  
 Connétable of St. Peter  
 Connétable of St. Martin

Connétable of St. Clement  
Connétable of St. Ouen  
Connétable of St. Mary  
Connétable of St. Saviour  
Deputy M. Tadier  
Deputy S.G. Luce  
Deputy L.M.C. Doublet  
Deputy K.F. Morel  
Deputy S.M. Ahier  
Deputy R.J. Ward  
Deputy C.S. Alves  
Deputy I. Gardiner  
Deputy I.J. Gorst  
Deputy L.J. Farnham  
Deputy K.L. Moore  
Deputy S.Y. Mézec  
Deputy P.F.C. Ozouf  
Deputy Sir P.M. Bailhache  
Deputy T.A. Coles  
Deputy D.J. Warr  
Deputy H.M. Miles  
Deputy M.R. Scott  
Deputy J. Renouf  
Deputy C.D. Curtis  
Deputy L.V. Feltham  
Deputy R.E. Binet  
Deputy H.L. Jeune  
Deputy M.E. Millar  
Deputy A. Howell  
Deputy M.R. Ferey  
Deputy R.S. Kovacs  
Deputy A.F. Curtis  
Deputy B. Ward  
Deputy K.M. Wilson  
Deputy M.B. Andrews

### **Marine Spatial Plan P.44/2024**

THE STATES commenced consideration of the proposition of the Minister for the Environment entitled 'Marine Spatial Plan' (P.44/2024).

### **Adjournment**

THE STATES adjourned, having agreed to reconvene on Wednesday 23rd October 2024 to continue consideration of the proposition of the Minister for the Environment entitled 'Marine Spatial Plan' (P.44/2024) and the other outstanding propositions listed for consideration at the meeting.

THE STATES rose at 5.30 p.m.

**L.-M. HART**

*Greffier of the States*