



States Greffe

Deputy Elaine Millar
Minister for Treasury and Resources

BY EMAIL

29th January 2025

Dear Minister

Corporate Services Scrutiny Panel

Review of the Memorandum of Understandings for States Owned Entities, Ministerial Decisions and Legislative Programme

Memorandum of Understandings for States Owned Entities

The Panel met on 28th January and discussed the public quarterly hearing held with you on the previous day, particularly regarding the review of the Memorandum of Understandings (MOUs) for the States Owned Entities (SOEs), which are due for completion by 31st May 2025. The Panel wishes to emphasise the importance for ensuring that Scrutiny is appropriately involved in the scrutiny of this workstream and requests that the following detail and assurances be provided to the Panel:

- The process and timeline for involving Scrutiny in the review of the various MOUs including at what stages of the review process the Panel will be involved and updated, when the draft MOUs will be shared with the Panel in confidence and when the Panel will be briefed on the draft proposals for all MOUs.

The Panel highlights that this is a workstream that it wishes to remain abreast of and have the opportunity to review in a timely manner.

Ministerial Decision – Amendments to the Public Finances Manual [MD-TR-2025-30]

On a further note, the Panel also discussed at its meeting the recently signed and published Ministerial Decision (MD) - [MD-TR-2025-30](#), Amendments to the Public Finances Manual, and questioned why that particular MD had not been shared with it in advance of publishing, considering that it was signed on 17th January 2025 (as of 28th January 2025 it had not been shared with the Panel). The Panel notes a number of areas and reports outlined within the MD that would be relevant to its remit (including in relation to the Arm's Length Organisations and SOEs) and queries why only the Public Accounts Committee would be notified of any amendments, particularly as the MD was signed by you and is relevant to the Panel's remit. The Panel would be grateful for clarification on the above.

Legislative Programme 2025-2026

The Panel has noted the following legislation under your responsibility for lodging during 2025-2026, which has been confirmed by the Chief Minister in a letter to the Scrutiny Liaison Committee. Please could you provide the scope, any progress update and timeline of lodging for

these. Please can you also confirm what legislation and policy workstreams you anticipate to lodge and bring forward during 2025.

Minister for Treasury and Resources

Public Finances (Jersey) Law 2019 – role of Fiscal Policy Panel
Multinational Taxation (Global Anti-base Erosion) (Jersey) Law – Interest
Multinational Taxation (Global Anti-base Erosion) (Jersey) Law – De Minimus
Finance (2026) (Jersey) Law – the Budget
Refundable Tax Credits

The Panel would appreciate to receive a formal written response detailing this information by no later than **Wednesday 5th February 2025**. Please be aware that it is the Panel’s intention to publish the response it receives on the States Assembly website.

Yours Sincerely



Deputy Helen Miles
Chair
Corporate Services Scrutiny Panel