



| States Assembly

Corporate Services Scrutiny Panel: OECD Pillar 2 Implementation Sub-Panel

Records of Meetings

2024

The following records of meetings have been approved by the Panel.

Signed

A handwritten signature in black ink, reading "Jonathan Renouf", written over a horizontal line.

Chair

Deputy Jonathan Renouf

États de Jersey



L's États d'Jèrri

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 20th June 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Hilary Jeune Deputy Max Andrews
In attendance	Monique Magalhaes, Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
<p>1. Administrative Matters</p> <p>The Panel appointed Deputy Jonathan Renouf as Chair and Deputy Montfort Tadier as Vice-Chair of the Sub-Panel, which was established to review the proposals for the Organisation for Economic Co-Operation and Development (OECD) Pillar 2 Implementation.</p>	
<p>2. Declaration and Conflicts of Interest</p> <p>For the purpose of awareness, Deputy Hilary Jeune declared previous involvement with Oxfam International with regard to tax justice. However, this was not deemed to be a conflict by the Panel.</p>	
<p>3. Legislative Timeline</p> <p>The Panel noted the anticipated legislative timeline as provided by Government. It was anticipated that the Proposition would be lodged in quarter three for debate in the States Assembly in quarter four. The Panel noted the tight timeframe to undertake its work, considering that the proposals were anticipated to be substantive and technical in nature.</p>	
<p>4. Scrutiny Approach</p> <p>The Panel discussed how to approach scrutiny of the proposals.</p> <p>The Panel noted and discussed a briefing paper prepared ahead of its meeting to provide a consolidated summary of the workstream to date and to assist the Panel in agreeing its approach for the review. The Panel noted that briefings on the progress of the workstream had previously been provided jointly to the Corporate Services Panel (CSP) and Economic and International Affairs Panel (EIAP) and that file notes from those briefings had been shared with the Panel.</p>	

The Panel agreed, as the Proposition was not yet lodged and it had not yet received sight of any draft proposals, that it would request a technical briefing on the workstream and further detail on when it would receive sight of the draft proposals. The Panel requested that a briefing be arranged for 11th July 2024, if possible.

AC

The Panel agreed to begin scoping the review and drafting its Terms of Reference once the Proposition was lodged and further clarity on the proposals was received. In the absence of any draft proposals, the Panel discussed particular elements that it would consider as part of its review based on the information that it had received to date.

AC

The Panel discussed whether an expert advisor should be engaged for the review. The Panel agreed, due to the technical nature of the proposals, that appointing an expert advisor would be beneficial. In the first instance, the Panel requested that a list of potential candidates based on preliminary research be provided for it to consider prior to seeking expressions of interest once the Proposition was lodged. The Panel requested that candidates with taxation expertise based both on and off-Island should be considered, as well as candidates with academic backgrounds and those with connections to the OECD or with knowledge thereof.

AC

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 11th July 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice Chair Deputy Hilary Jeune Deputy Max Andrews Connétable David Johnson
In attendance	Cora O'Brien, Deputy Comptroller of Revenue, Treasury and Exchequer Tom Le Feuvre, Director for Global Markets and International Agreements, Office of the Chief Executive Jeremiah Coder, Director for International Tax Policy, Treasury and Exchequer Jason Daniel, Tax Specialist, Treasury and Exchequer Monique Magalhaes, Committee and Panel Officer Gwyn Garfield-Bennett, Communications Officer

Agenda matter	Action
<p>1. Briefing – Organisation for Economic Cooperation and Development (OECD) Pillar 2 Regime</p> <p>The Corporate Services Scrutiny Sub-Panel received an Officer briefing to provide an update on the OECD Pillar 2 workstream and results of the targeted industry consultation. The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.</p> <p>The Sub-Panel requested that a further briefing on the draft legislation be scheduled for the following week. The Panel noted that the draft legislation was received in confidence the previous day.</p>	<p>MM</p>

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 18th July 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice Chair Deputy Hilary Jeune Deputy Max Andrews Connétable David Johnson
In attendance	Jeremiah Coder, Director for International Tax Policy, Treasury and Exchequer Jason Daniel, Tax Specialist, Treasury and Exchequer Ben Walker, Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
<p>1. Briefing – Organisation for Economic Cooperation and Development (OECD) Pillar 2: Draft Legislation</p> <p>The Corporate Services Scrutiny Sub-Panel received an Officer-led briefing on the draft legislation in relation to the OECD Pillar 2 workstream. The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.</p>	

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 31st July 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Hilary Jeune Deputy Max Andrews Connétable David Johnson
In attendance	Monique Magalhaes, Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
1. Records of Meetings The Panel noted and approved the records of the meetings held on 20 th June and 11 th July 2024.	
2. Organisation for Economic Cooperation and Development (OECD) Pillar 2 Implementation Strategy Review The Panel discussed the anticipated timeline for the review, noting that it was exceptionally tight given the significance of the proposals, and concerns were raised about the feasibility of completing the review within the proposed period. The Panel discussed the possible scope and Terms of Reference for the review and acknowledged the need for a targeted framework. The Panel agreed to draft a Terms of Reference and Scoping Document for consideration at its next meeting. The Panel discussed the importance of identifying stakeholders from a variety of backgrounds and informed opinions, from long-term observers, in addition to the anticipated feedback from local industry and across jurisdictions. The Panel agreed to consider this further ahead of discussing it at its next meeting. The Panel discussed the possible digital and public engagement approach and agreed it was important to encourage engagement from the public. The Panel agreed to create a video for social media to accompany the launch of its review and to consider its approach further for its next meeting.	 AC AC AC

<p>3. Ministerial Correspondence</p> <p>The Panel discussed the need to seek clarification from the Minister for Treasury and Resources regarding the proposed schedule for the lodging and debate of the Proposition. The Panel agreed to write to the Minister to express its concerns regarding the proposed timeline and to request clarification on the latest possible date that the debate of the Proposition by the States Assembly could take place with consideration for the OECD implementation timeline.</p>	<p>AC</p>
<p>4. Expert Adviser</p> <p>The Panel reviewed the initial shortlist of potential expert advisers and noted the process for appointing an adviser to a review, particularly within the review's short timeframe. The Panel agreed to consider alternative methods to gather feedback, in the first instance. However, the Panel also agreed to request approval of a placeholder budget for the review of £10k by the Scrutiny Liaison Committee, should an adviser be required during the review process.</p>	
<p>5. Briefing: Draft Legislation</p> <p>The Panel noted and discussed the briefing received by Officers from the Treasury and Exchequer Department on 11th July regarding the OECD Pillar 2 Draft Legislation.</p>	
<p>6. Next Meeting</p> <p>The Panel agreed to hold a placeholder meeting at 1:00pm on Wednesday 7th August 2024 in the Blampied Room, States Building, with a final decision on whether to proceed to be made later in the week.</p>	

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 7th August 2024

Present	Deputy Jonathan Renouf, Chair Deputy Hilary Jeune Deputy Max Andrews Connétable David Johnson
Apologies	Deputy Montfort Tadier, Vice-Chair
In attendance	Monique Magalhaes, Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
1. Records of Meetings The Panel noted and approved the records of the meetings held on 18 th and 31 st July 2024.	AC
2. Ministerial Correspondence The Panel noted the letter received from the Minister for Treasury and Resources on 7 th August regarding the lodging timeline for the OECD Pillar 2 legislation and States' debate on the Proposition. Noting that the Proposition had not yet been lodged, the Panel discussed the next steps, including the possibility of referring the proposals to Scrutiny under Standing Order 72 at the time of the debate, should a workable position between Scrutiny and Government not be reached on the timeline, and concerns arose during the review process. The Panel emphasised that it was not its intention to do so, however, noted that the option was available should it be necessary. The Panel noted the need for the States' debate on the Proposition to occur before the States' debate on the Proposed Budget 2025-28, which was scheduled for 26 th November 2024. The Panel agreed to reply to the Minister's letter, reiterating that the proposed timeline was insufficient for Scrutiny to undertake its work. The Panel also agreed to seek clarification in the letter on whether one or two Propositions would be lodged, considering that the proposals would be underpinned by two separate pieces of draft legislation. In addition to request whether it would be possible for Government to share detail with Scrutiny on the stakeholders engaged by Government and the consultation responses which informed the proposals.	AC

<p>3. OECD Pillar 2 Implementation Strategy Review</p> <p>The Panel considered its requirements for the review documentation and noted its limitation in finalising the Scoping Document and Terms of Reference ahead of the Proposition being lodged. It was agreed to finalise these for the Panel’s consideration and approval once the Proposition was lodged.</p> <p>The Chair advised that he had recorded a video for social media to be published alongside the review’s launch. However, noted that it might need changing depending on the Proposition.</p> <p>The Panel discussed the importance of identifying stakeholders and agreed to investigate the submissions and evidence provided to the Government, should this be shared with it. The Panel agreed to prepare a list of stakeholders so that as soon as possible upon launching the review it would be ready to initiate any requests for submissions from targeted stakeholders due to the short timeframe available.</p>	<p>AC</p> <p>AC</p>
<p>4. Any Other Business</p> <p>The Panel agreed to hold one two-hour hearing for the review with the Minister for Treasury and Resources and Assistant Minister for Treasury and Resources, who was also the Minister for External Relations and requested that the Officer schedule the hearing for the week commencing 9th September 2024, if possible.</p> <p>The Panel considered the medium in which it would publish its findings upon conclusion of the review and agreed to discuss this further at a later date. The Panel noted, however, that it was inclined to present a full Scrutiny Report.</p>	<p>AC</p>
<p>5. Next Meeting</p> <p>The Panel agreed that, should the Proposition be lodged beforehand, it would meet at 1:00pm on Wednesday 14th August 2024 in the Blampied Room, States Building. However, if not, its next meeting would be at 1pm on Wednesday 21st August 2024.</p>	

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 21st August 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews Connétable David Johnson
Apologies	Deputy Hilary Jeune
In attendance	Monique Magalhaes, Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
1. Records of Meetings The Sub-Panel noted and approved the records of the meeting held on 7 th August 2024.	AC
2. Ministerial Correspondence The Sub-Panel noted the letters received from the Minister for Treasury and Resources and the Minister for External Relations on 8 th and 15 th August 2024. The Sub-Panel discussed the timeline for debate on the Propositions and it was agreed that the Chair would contact the Minister for External Relations privately to discuss this matter further.	JR
3. Pillar 2 Propositions [P.53/2024 & P.54/2024] The Sub-Panel noted that the Minister for Treasury and Resources had lodged two Propositions as part of the Pillar 2 workstream: <ul style="list-style-type: none">• P.53/2024 – Draft Multinational Taxation (Global Anti-Base Erosion – IIR Tax) (Jersey) Law 202-• P.54/2024 – Draft Multinational Corporate Income Tax (Jersey) Law 202- The Sub-Panel noted that both Propositions were accompanied by their respective addendums (CRIA and Acts declaring immediate effect) and that such addendums were standard for taxation-related legislation.	
4. OECD Pillar 2 Review Launch The Sub-Panel approved the draft Terms of Reference and Scoping Document for the review. The Sub-Panel highlighted the need to remain mindful of the global context in its review.	

<p>The Sub-Panel approved the draft Digital and Public Engagement Plan and agreed that all documents should be sent for approval by the Scrutiny Liaison Committee.</p>	<p>AC</p>
<p>The Sub-Panel approved the list of stakeholders and agreed that the Chair would approve the stakeholder template letter detailing the information being sought when requesting submissions from targeted stakeholders. The letters would be sent following the review launch, with a two-week response window, and a public call for evidence would be issued as part of the review.</p>	<p>AC</p>
<p>The Panel anticipated a review launch date of Tuesday 27th August 2024.</p>	
<p>The Sub-Panel considered available dates for the public review hearing. It was agreed to confirm 16th September 2024, given availability of the relevant Ministers and Panel members.</p>	<p>AC</p>
<p>The Sub-Panel noted that the review launch video had been filmed and that the press release had been drafted and gone through quality assurance. It was agreed that the Chair would review both the launch video and press release to approve for publication at launch.</p>	<p>JR</p>
<p>5. Next Meeting</p> <p>The Panel agreed that it would meet at 1:00pm on Wednesday 28th August 2024 in the Blampied Room, States Building.</p>	<p>AC</p>

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 28th August 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews Connétable David Johnson
Apologies	Deputy Hilary Jeune
In attendance	Alex Cameron, Research and Project Officer Gwyn Garfield-Bennett, Communications Officer

Agenda matter	Action
1. Records of Meetings The Sub-Panel noted and approved the records of the meeting held on 21 st August 2024.	AC
2. OECD Pillar 2 Review The Sub-Panel noted that the review launch had been delayed due to technical issues with the States Assembly website. The Chair provided an update on the progress of the review and highlighted a possible amendment of the Terms of Reference for the Sub-Panel's consideration. The Sub-Panel discussed the amendment and agreed to update the Terms of Reference before the review launched on Thursday 29 th August.	AC
3. Timeline for Debate of the Propositions The Sub-Panel considered the anticipated timeline for the debate of the Propositions and agreed to consider this further after liaising with the Ministers for Treasury and Resources and External Relations.	
4. Public Review Hearing(s) The Sub-Panel discussed the scheduling of public review hearings with the relevant Ministers. The Sub-Panel agreed that the hearings should be scheduled once stakeholder submissions had been received to allow for a more detailed examination of each area of concern.	AC
5. Private Briefing with Officers The Sub-Panel noted the letter received from Ministers for Treasury and Resources and External Relations on 15 th August and that a private officer-led briefing had been offered. The Sub-Panel agreed to schedule the proposed meeting, particularly to assist in its	AC

understanding of the extent of Revenue Jersey's involvement in the implementation of the Propositions.	
6. Next Meeting The Panel agreed that it would meet at 1:00pm on Wednesday 4 th September 2024 in the Blampied Room, States Building.	AC

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 4th September 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews
Apologies	Deputy Hilary Jeune Connétable David Johnson
In attendance	<u>Item 4 only</u> Cora O'Brien, Deputy Comptroller of Revenue, Treasury and Exchequer Tom Le Feuvre, Director for Global Markets and International Agreements, Office of the Chief Executive Jeremiah Coder, Director for International Tax Policy, Treasury and Exchequer Joe Pennell, Principal External Relations Officer, External Relations Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
1. Records of Meetings The Sub-Panel noted and approved the record of the meeting held on 28 th August 2024.	AC
2. OECD Pillar 2 Review The Sub-Panel received an update on the progress of the OECD Pillar 2 review. The Sub-Panel acknowledged that while the review was on track, careful attention would be needed to navigate the complexities ahead, ensuring that all necessary scrutiny is effectively conducted within the given timeframe.	
3. Anticipated Timeline The Sub-Panel discussed the anticipated timeline for the review, noting the tight schedule leading up to the debate. The Sub-Panel recognised the importance of adhering to the tight schedule while proactively identifying solutions to any potential challenges.	

<p>4. Briefing with Departmental Officers</p> <p>The Sub-Panel received a briefing from the Departmental Officers on the OECD Pillar 2 workstream at 1:00 pm. The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.</p>	<p>AC</p>
<p>5. Public Review Hearing(s)</p> <p>The Sub-Panel discussed the organisation of public review hearings with the Ministers for Treasury and Resources and External Relations and agreed to request a joint hearing with both Ministers.</p>	<p>AC</p>
<p>6. Next Meeting</p> <p>The Panel agreed that it would schedule a placeholder to potentially meet at 1:30pm on 11th September 2024 in the Blampied Room, States Building.</p>	<p>AC</p>

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 18th September 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews Deputy Hilary Jeune Connétable David Johnson
In attendance	Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer Gwyn Garfield-Bennett, Communications Officer

Agenda matter	Action
1. Records of Meetings The Sub-Panel reviewed the record of the meeting held on 4 th September 2024 and agreed to a minor amendment before reviewing again at its next meeting.	AC
2. OECD Pillar 2 Review The Sub-Panel received an update on the progress of the OECD Pillar 2 Review. The Sub-Panel noted general feedback from various stakeholders, with particular concern raised regarding the private and anonymous nature of the information received. The Sub-Panel acknowledged that this could potentially limit the depth and transparency of the Sub-Panel's work, as well as the comprehensiveness of the review's final output. The Sub-Panel considered additional methods to encourage more open and detailed contributions and agreed to contact Government of Jersey (Government) Officers to enquire about the possibility of meeting with stakeholders who had participated in the consultation undertaken by Government.	AC
3. Stakeholder Feedback The Sub-Panel noted the evidence-gathering deadline and considered the written submissions received to date. The Sub-Panel noted that there had been interest from stakeholders in meeting privately with the Sub-Panel to discuss their submissions further. The Sub-Panel agreed to schedule these meetings the following week.	AC

<p>4. Public Review Hearing</p> <p>The Sub-Panel discussed the upcoming public review hearing with the Ministers for Treasury and Resources and External Relations. The Sub-Panel agreed on the key question topics to be raised during the hearing and for these to be shared with the Ministers. The Sub-Panel agreed to consider the draft question plan further and to provide final approval at its next meeting.</p>	<p>AC</p>
<p>5. Any Other Business</p> <p>The Sub-Panel reviewed the timeline for the review and agreed to update it with the scheduled stakeholder meetings and key milestones.</p>	<p>AC</p>
<p>6. Next Meeting</p> <p>The Panel agreed that it would schedule a meeting from 1pm-2:30pm on 25th September 2024 in Meeting Room 1 of the States Building.</p>	<p>AC</p>

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 24th September 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair [Item 1 only] Deputy Max Andrews Deputy Hilary Jeune Connétable David Johnson
In attendance	Item 1 only: Alexandra Ruddy, Chair, Institute of Directors Item 2 only: Gemma Palmer, Senior Counsel, Walkers (Jersey) Chris Hutley-Hurst, Partner, Walkers (Jersey) Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
<p>1. OECD Pillar 2 Review: Private Meeting with IOD</p> <p>The Sub-Panel welcomed Alexandra Ruddy, Chair at Institute of Directors, for a private meeting in relation to the OECD Pillar 2 Review.</p> <p>The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.</p>	
<p>2. OECD Pillar 2 Review: Private Meeting with Walkers (Jersey)</p> <p>The Sub-Panel welcomed Gemma Palmer, Senior Counsel, and Chris Hutley-Hurst, Partner, at Walkers (Jersey) for a private meeting in relation to the OECD Pillar 2 Review.</p> <p>The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.</p>	

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 26th September 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews [Items 1 & 2 only] Connétable David Johnson
Apologies	Deputy Hilary Jeune
In attendance	Item 2 only: Deputy Elaine Millar, Minister for Treasury and Resources Deputy Ian Gorst, Assistant Minister for Treasury and Resources Cora O'Brien, Deputy Comptroller of Revenue, Treasury and Exchequer Jeremiah Coder, Director for International Tax Policy, Treasury and Exchequer Tom Le Feuvre, Director for Global Markets and International Agreements, Office of the Chief Executive Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer Gwyn Garfield-Bennett, Communications Officer

Agenda matter	Action
1. OECD Pillar 2 Review Public Hearing: Pre-Hearing Meeting The Sub-Panel discussed and agreed the areas of questioning for the review public hearing with the Minister for Treasury and Resources and the Assistant Minister for Treasury and Resources scheduled to take place that afternoon.	
2. OECD Pillar 2 Review Public Hearing The Sub-Panel received Deputy Elaine Millar, Minister for Treasury and Resources, Deputy Ian Gorst, Assistant Minister for Treasury and Resources, and Officers for the review public hearing at 3:30pm. The hearing was webcast live, recorded and transcribed.	
3. OECD Pillar 2 Review Public Hearing: Post-hearing Meeting The Sub-Panel discussed and agreed the areas to include in a social media post to highlight the key areas of discussion that had taken place during the review public hearing. The Sub-Panel requested that a social media post be drafted and published.	GG

4. OECD Pillar 2 Review: Heads of Report

The Sub-Panel noted and agreed the Heads of Report drafted for its consideration and requested the Officer to commence the report drafting process.

AC

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 30th September 2024

Present	Deputy Jonathan Renouf, Chair Deputy Hilary Jeune Connétable David Johnson
Apologies	Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews
In attendance	Item 1 only: Martin Rowley, Partner, Deloitte Alex Cameron, Research and Project Officer

Agenda matter	Action
<p>1. OECD Pillar 2 Review: Private Meeting with Deloitte</p> <p>The Sub-Panel welcomed Martin Rowley, Partner at Deloitte, for a private meeting in relation to the OECD Pillar 2 Review.</p> <p>The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.</p>	
<p>2. OECD Pillar 2 Review: Private Meeting</p> <p>The Sub-Panel welcomed an individual, who wished to remain anonymous, for a private meeting regarding the OECD Pillar 2 Review.</p> <p>The meeting was held in private in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Absolute Exemption Article 26.</p>	

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 9th October 2024

Present	Deputy Jonathan Renouf, Chair Deputy Max Andrews Deputy Hilary Jeune Connétable David Johnson
Apologies	Deputy Montfort Tadier, Vice-Chair
In attendance	Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer Gwyn Garfield-Bennett, Communications Officer

Agenda matter	Action
1. Records of Meetings The Sub-Panel reviewed and approved the records of the meetings held on 4 th , 18 th , 24 th , 26 th and 30 th September 2024.	AC
2. Scrutiny Report The Sub-Panel considered the draft Scrutiny Report for the OECD Pillar 2 review and agreed that tracked changes be incorporated by the Officer and then provided to the Chair to further review. The Sub-Panel agreed to then review the refined final draft by 1pm the next day for approval. It was agreed that following Panel approval the Officer would initiate the fact-checking process with the department and stakeholders. The Sub-Panel discussed its communications approach for the presentation of its Scrutiny Report and agreed on the content to include in a draft press notice, which the Chair would review later that week. The Sub-Panel noted the anticipated date for presentation on 17 th October 2024.	AC GG
3. Any Other Business The Sub-Panel discussed a possible Amendment to the Proposed Budget 2025-2028 in relation to OECD Pillar 2 and agreed to discuss this further at its next meeting.	AC
4. Next Meeting The Sub-Panel agreed to schedule a meeting the following week at 1pm on 16 th October 2024 in the Blampied Room of the States Building.	AC

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Meeting Held by Electronic Mail

Date: 10th October 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews Deputy Hilary Jeune Connétable David Johnson
In attendance	Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
1. OECD Pillar 2 Review: Draft Report Approval The Sub-Panel reviewed the draft Scrutiny Report for the OECD Pillar 2 Review and approved the Scrutiny Report via electronic mail (email).	AC

Corporate Services Scrutiny Sub-Panel

OECD Pillar 2 Implementation Review

Record of Meeting

Date: 16th October 2024

Present	Deputy Jonathan Renouf, Chair Deputy Montfort Tadier, Vice-Chair Deputy Max Andrews Deputy Hilary Jeune Connétable David Johnson
In attendance	Monique Magalhaes, Acting Principal Committee and Panel Officer Alex Cameron, Research and Project Officer

Agenda matter	Action
1. Records of Meetings The Sub-Panel reviewed and approved the records of the meetings held on 10 th and 11 th October 2024.	AC
2. Scrutiny Report The Sub-Panel considered the feedback received from the fact-checking process in respect of the evidence used to inform the Panel's Scrutiny Report and agreed the changes to action. The Panel subsequently agreed the final version of the Scrutiny Report and requested the Officer to finalise it in order that it be presented to the States Assembly and published the following day. The Panel noted that the press release had been drafted and approved by the Chair and would be published on presentation of the Scrutiny Report the following day.	AC AC/GG
3. Amendment to Proposed Budget 2025-2028 The Sub-Panel discussed a potential Amendment to the Proposed Budget 2025-2028 in relation to a recommendation made in its Scrutiny Report. The Sub-Panel agreed that it was satisfied for that to be a consideration for the Corporate Services Panel to discuss and action, should the Panel agree.	MM
4. Ministerial Response The Sub-Panel noted that a Ministerial Response template would be shared with the Minister for Treasury and Resources following the presentation of the Sub-Panel's Scrutiny Report and discussed the process that would follow. The Panel noted that the Corporate Services Panel would receive the Ministerial Response in respect of the Sub-Panel's Findings and Recommendations made within its Report, which was due to be presented to the States Assembly by 28 th November 2024. It was agreed that the	MM

<p>Corporate Services Panel should be informed accordingly so that any follow up actions could be accommodated by the main Panel going forward.</p>	
<p>5. Any Other Business</p> <p>The Sub-Panel noted and discussed the Standing Orders procedure ahead of the debate in the States Assembly on the Propositions (P.53/2024 and P.54/2024) related to its review, which was scheduled for 22nd October 2024. The Chair of the Sub-Panel agreed to liaise with the Chair of the Corporate Services Panel in that regard considering that, in accordance with procedures, the Chair of the main Panel would be the designated respondent in respect of those Propositions.</p>	<p>JR</p>
<p>6. Next Meeting</p> <p>It was agreed that no further meetings of the Sub-Panel were necessary and the review was concluded.</p>	