

## Revenue Policy Development Board

<b>Date</b>	25 February 2021
<b>Location</b>	Hybrid meeting: Council of Ministers meeting room, Broad Street and remotely via Microsoft Teams

## Agenda items

Welcome and Apologies
<p>Tax Policy</p> <ul style="list-style-type: none"> <li>• Independent Taxation</li> <li>• Stamp Duty Review</li> </ul>
Social Security and Health
Climate and Environmental Taxes
Any Other Business

## Note of Meeting

Attendees	<p><b>States Members</b></p> <ul style="list-style-type: none"> <li>• Chief Minister, Senator John le Fondré (Chair)</li> <li>• Minister for Treasury and Resources, Deputy Susie Pinel</li> <li>• Minister for Social Security, Deputy Judy Martin</li> <li>• Assistant Minister for Treasury and Resources, Senator Ian Gorst</li> <li>• Deputy David Johnson</li> <li>• Assistant Minister for the Environment, Deputy Gregory Guida</li> </ul> <p><b>External Member</b></p> <ul style="list-style-type: none"> <li>• Geoff Cook</li> </ul>
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	<p><b>Officers</b></p> <ul style="list-style-type: none"> <li>• Richard Summersgill – Comptroller of Revenue</li> <li>• Cora O’Brien – Deputy Comptroller of Revenue</li> <li>• Ian Burns – Director General, CLS</li> <li>• Alison Rogers – Group Director, Treasury</li> <li>• Sue Duhamel – Director, SPPP</li> <li>• Louise Magris – Head of Sustainability and Foresight</li> <li>• Deputy Director, Tax Policy</li> <li>• Deputy Director, Tax Policy</li> <li>• Principal Policy Officer, Sustainability and Foresight</li> <li>• Senior Economist</li> <li>• Senior Policy Officer, SPPP</li> <li>• Senior Specialist Officer, Tax Policy and Technical</li> <li>• Assistant Officer, Tax Policy and Technical</li> </ul>
<p>Conclusions and Decisions</p>	<p>The Board</p> <ol style="list-style-type: none"> <li>1. Agreed to proposals made by the Tax Policy sub-group for (a) a timeline for the implementation of independent taxation; (b) a phased approach to implementation over the agreed period; and (c) not to undertake any further work to modernise so-called “married man’s taxation”</li> <li>2. Acknowledge that some of the potential climate and environmental tax measures were contentious and others unviable in the shorter term.</li> <li>3. Acknowledged that the citizens’ assembly would be examining some of the potential climate and environmental tax measures.</li> <li>4. Discounted a household solid waste charge and a general carbon tax</li> <li>5. De-prioritised a commercial solid waste charge</li> <li>6. Provided general support for developing proposals for VED, fuel duty, and a vehicle ownership / road usage charge (to replace fuel duty as revenues decline)</li> <li>7. Agreed that parking charges and parking as a ‘benefit in kind’ could not be tackled without examining the wider transportation system in Jersey, recognising that recent changes to working and commuting habits brought about by the pandemic presented a unique opportunity to address these issues. Further work is needed on options.</li> <li>8. Acknowledged that the purpose of the RPDB is to examine revenue proposals and that the promotion of behaviour change in relation to climate and environment issues is the work for another group</li> <li>9. Deferred the Social Security and Health Funding sub-group item due to time constraints</li> </ol>

Actions	<ol style="list-style-type: none"><li data-bbox="408 248 1374 315">1. Revenue Jersey to circulate papers to the Board at least 48 hours in advance meetings</li><li data-bbox="408 338 1374 405">2. Revenue Jersey to continue modelling the potential impacts of Independent Taxation on groups of taxpayers</li><li data-bbox="408 427 1190 461">3. Revenue Jersey to continue work on the review of stamp duty</li></ol>
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