

**DRAFT BUDGET STATEMENT 2019 (P.114/2018) –RUNNING ORDER AS AT 4TH DECEMBER 2018**

**MEMBERS SHOULD NOTE THAT THE FIRST AMENDMENT (LODGED BY DEPUTY J.H. YOUNG OF ST. BRELADE) REGARDING ENVIRONMENTAL TAXES HAS BEEN WITHDRAWN.**

**P.114/2018 Minister for T&R proposes the Budget Statement 2019, as amended by Amendment 4 [see below].** If any Member objects to Amendment 4 being read with the main proposition it will be debated and decided separately at the point indicated below.

P.114/2018 Amd. 3	<p><b>PAGE 2, PARAGRAPH (a) –</b></p> <p>After the words “as set out in the Budget statement”, insert the following words –</p> <p>“, except that the estimate of income should be reduced by £3,000,000 by reducing the rate of Income Tax on Large Corporate Retailers to 10%”.</p> <p>CONNÉTABLE OF ST. HELIER</p>
SEE ABOVE – PROPOSITION MAY BE READ AS AMENDED  P.114/2018 Amd. 4	<p><b>PAGE 2, PARAGRAPH (a) –</b></p> <p>After the words “as set out in the Budget Statement”, insert the words “, except that the estimate of income from taxation during 2019 shall be reduced by £100,000 by commencing the targeted income tax reliefs for non-residents individuals (as outlined on pages 23–27 of the Draft Budget Statement 2019) from the 2018 year of assessment (rather than the 2019 year of assessment as originally proposed)”.</p> <p>MINISTER FOR TREASURY AND RESOURCES</p>

P.114/2018  
Amd. 5

**PAGE 2, PARAGRAPH (a) –**

After the words “as set out in the Budget Statement”, insert the words –

“, except that the estimate of income from taxation during 2019 shall be increased by £174,000 by amending the stamp duty bands and rates in line with the table below –

<b>Transaction value up to:</b>	<b>Proposed Rate:</b>
Does not exceed £300,000	1.5% on value up to £300,000
Exceeds £300,000 but does not exceed £600,000	2% on excess up to £600,000
Exceeds £600,000 but does not exceed £1,000,000	2.5% on excess up to £1,000,000
Exceeds £1,000,000 but does not exceed £3,000,000	6% on excess up to £3,000,000
Exceeds £3,000,000	9.5% on excess

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CORPORATE SERVICES SCRUTINY PANEL

P.114/2018  
Amd. 6

**PAGE 2, PARAGRAPH (a) –**

At the end of paragraph (a), insert the words “, except that impôt levels for (i) spirits, (ii) wine, (iii) cider, and (iv) beer are unchanged, reducing estimated income by £743,000”.

DEPUTY S.M. WICKENDEN OF ST. HELIER

<p>P.114/2018 Amd (2)</p>	<p><b>PAGE 2, NEW PARAGRAPH (f) –</b></p> <p>After paragraph (e), insert the following new paragraph –</p> <p>“(f) to agree in principle that from year of assessment 2020 the 20% personal income tax rate should no longer be available (except for HVRs, for whom no change is proposed), and personal income tax should instead be charged at a rate of 25% (with all personal income taxpayers being entitled to the allowances/reliefs which are available to marginal rate taxpayers when calculating the amount of income taxable at the rate of 25%), and to direct the Minister for Treasury and Resources to bring forward the necessary legislative changes for debate by the Assembly during 2019.”.</p> <p>SENATOR S.Y. MÉZEC</p>
<p>P.114/2018</p>	<p>After debate on all the amendments has been concluded debate resumes on the draft Budget Statement itself (amended or not as the case may be).</p> <p>At the conclusion of the debate the Minister for Treasury and Resources may request that different paragraphs be voted on separately.</p>

The States will then consider the **draft Finance (2019 Budget) (Jersey) Law 201- (P.130/2018)** in order to give effect to the decisions taken above.

The Minister will propose the principles of the draft. Debate and vote in the usual way. The Minister will then propose the Articles (the Minister has the option of proposing the Articles as amended by the amendment set out below. If any Member objects, the amendment must be debated separately when the appropriate Article is reached.).

If Budget Amendments 3, 5 or 6 are adopted, the Minister will propose without notice under Standing Order 80A(3) amendments to P.130/2018 which give legal effect to those amendments (text will be circulated in the Chamber at the start of consideration of the Articles).

<p>P.130/2018 Amd</p> <p>NOTE: part 3 of this Amendment may only be proposed if the Minister’s amendment to the Budget (Amendment 4) has been adopted.</p>	<p><b>1 PAGE 35, ARTICLE 48 –</b></p> <p>(a) after Article 48, insert –</p> <p><b>“49 Article 121 (general rule as to income tax on married persons) amended</b></p> <p>After Article 121(2) there are inserted –</p> <p>“(3) Subject to paragraph (4), the Comptroller may disclose information to spouse B about spouse A’s income for year of assessment 2017 and subsequent years, including information relating to the calculation of the rate at which spouse A’s income (including deemed income under this Part) is chargeable to tax.</p> <p>(4) Paragraph (3) does not apply to a year of assessment in respect of which –</p> <p>(a) there is in effect an election for separate assessment under Article 121A;</p> <p>(b) the Comptroller is notified by spouse A that paragraph (3) is not to apply; or</p> <p>(c) spouse A and spouse B are separated, or treated as if they were separated, under Article 122.</p> <p>(5) A notification under paragraph (4)(b) applies until revoked by spouse A.</p> <p>(6) A notification under paragraph (4)(b) and a revocation under paragraph (5) must be in such form and manner as the Comptroller specifies.”;</p> <p>(b) renumber the subsequent Article numbers accordingly.</p> <p><b>2 PAGE 35, ARTICLE 49 (RENUMBERED AS ARTICLE 50) –</b></p> <p>(a) after the renumbered Article 50 insert –</p>
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**“51 Article 122B (general rule as to income tax on civil partners)**

After Article 122B(2) there are inserted –

“(3) Subject to paragraph (4), the Comptroller may disclose information to civil partner B about civil partner A’s income for year of assessment 2017 and subsequent years, including information relating to the calculation of the rate at which civil partner A’s income (including deemed income under this Part) is chargeable to tax.

(4) Paragraph (3) does not apply to a year of assessment in respect of which –

(a) there is in effect an election for separate assessment under Article 122C;

(b) the Comptroller is notified by civil partner A that paragraph (3) is not to apply; or

(c) civil partner A and civil partner B are separated, or treated as if they were separated, under Article 122E.

(5) A notification under paragraph (4)(b) applies until revoked by civil partner A.

(6) A notification under paragraph (4)(b) and a revocation under paragraph (5) must be in such form and manner as the Comptroller specifies.”;

(b) renumber the subsequent Article numbers accordingly.

**3 PAGE 47, ARTICLE 67 (RENUMBERED ARTICLE 69) –**

(a) in paragraph (3)(b) for “Article 19 has” substitute “Articles 10, 12 and 19 have”;

(b) in paragraph (5) for “Article 61” substitute “Article 63”.

**MINISTER FOR TREASURY AND RESOURCES**

Debate and vote in usual way on the remaining Articles of the draft Finance (2018 Budget) (Jersey) Law 201-.

Draft then proposed and debated in Third Reading.

An *Acte Opératoire* is required to give immediate effect to the draft Finance (2018 Budget) (Jersey) Law 201-. This will be distributed in the Chamber and proposed without notice by the Minister in accordance with Standing Order 80A(5).

Debate and vote in usual way.