

Treasury and Exchequer

Comptroller of Revenue

19-21 Broad Street | St Helier
Jersey | JE2 3RR



Chief Executive Officer
British Retail Consortium
100 Avebury Boulevard
Central Milton Keynes
MK9 1FH

2 August 2022

Dear Sir,

GOODS AND SERVICES TAX (GST) : Extension of the Scope of Jersey GST to Retailers Based Outside Jersey

Further to my letter of 17 December 2021 – and in response to requests from a number of retailers - I wanted to let you know about a change to the commencement date of the legislation requiring non-resident businesses to register for Jersey GST where necessary. Affected businesses will need to register for GST in Jersey by 30 June 2023 and not 31 December 2022, as previously intended. Affected businesses will need to start charging (5%) GST on supplies of goods made on or after 1 July 2023.

I should be grateful for your continued help in bringing these developments to the attention of your members who may supply goods to private individuals (“business to customer” transactions) in Jersey.

The statutory provision will take effect from 1 July 2023 to give businesses affected by these changes further time to make any necessary changes to systems and processes over the coming year. It will be possible to register sooner (and charge GST) on a voluntary basis; and Revenue Jersey will provide further guidance on its website in the coming months. (www.gov.je/TaxesMoney/GST/Businesses/Registration).

The legislation obliges offshore retailers to register for GST where the aggregate annual customs value of their sales into Jersey is likely to exceed £300,000. As is the case in the UK, the scope to taxation will encompass “online marketplaces”.

Jersey will continue to impose GST at the rate of 5% on the vast majority of imported goods (zero-rating is extremely limited). Registered businesses will be expected to charge GST in respect of all sales of goods dispatched to Jersey in business-to-customer transactions.

A working group does exist for affected businesses to engage with Jersey's customs service and Revenue Jersey. Comments and enquiries can be sent to me at r.summersgill@gov.je

Yours faithfully,
Richard Summersgill CBE

Richard Summersgill CBE
Comptroller of Revenue

D +44 (0)1534 440307
E r.summersgill@gov.je