Jersey

GOODS AND SERVICES TAX (JERSEY) LAW 2007

Official Consolidated Version

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GOODS AND SERVICES TAX (JERSEY) LAW 2007

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Jersey

GOODS AND SERVICES TAX (JERSEY) LAW 2007

A LAW for an indirect tax on goods and services.

Commencement [see endnotes]

PART 1

PRELIMINARY

1 Interpretation[1]

In this Law, unless the context otherwise requires –

"approved" means, in relation to something, approved by the Comptroller in a general direction;

"authorized person" means an officer within the meaning of Article 3 of the Revenue Administration (Jersey) Law 2019;

"belong" has, in relation to a country and a supplier or recipient of services, the meaning set out in Article 4;

"business" has the meaning set out in Article 2;

"Comptroller" means the Comptroller of Revenue under the Revenue Administration (Jersey) Law 2019;

"connected" shall be construed, in relation to a person, in accordance with Article 3;

"direction" means a direction given under this Law or the Regulations by the Comptroller, and includes a general direction;

"document" includes a deed, writing and a record;

"establishment" means business establishment or fixed establishment;

"exempt supply" means a supply specified as an exempt supply in Schedule 5;

"function" includes power, authority and duty;

"gaming machine" has the same meaning as in the Gambling (Gaming and Lotteries) (Jersey) Regulations 1965;

"general direction" means a direction given under this Law or the Regulations by the Comptroller to the public or a section of the public or a group of persons;

"GST" means the goods and services tax under this Law;

"GST credit" means an amount payable by the Comptroller as a GST credit under Article 34(3) or (4);

"GST invoice" means an invoice issued as referred to in Article 42(1);

"GST principal" means a person who, under Article 14, appoints a second person as a GST representative to act on the first person's behalf in relation to GST;

"GST representative" means a person appointed under Article 14;

"input tax" has the meaning set out in Article 33;

"land" means any corporeal hereditament, including a building, and land covered with water, and also includes any interest in land or water and servitudes or rights in, on or over land or water;

"money" includes sterling and other currencies and money's worth in sterling and other currencies;

"online marketplace" has the meaning given by Article 21B;

"open-market value" means, in relation to a supply of goods or services, or to goods that are imported, the amount (together with the GST chargeable on the supply or the importation) that would be payable for the supply or the goods if the supply or importation were for such a consideration in money as would be payable, for the supply or the importation, by a person standing in no such relationship with any person as would affect that consideration;

"operator", in relation to an online marketplace, has the meaning given by Article 21B;

"output tax" has the meaning set out in Article 33;

"penalty tax" means penalty tax imposed under Part 14;

"prescribed accounting period" means an accounting period referred to in Article 40(2);

"quarter" means a period of 3 months ending at the end of March, June, September or December;

"record" includes an account, and other information, recorded in any form, whether or not legible to the naked eye;

"recipient" means, in relation to a supply, the person to whom the supply is made;

"register", whether as verb or noun, means register under Part 3;

"registered person" means a person registered under Part 3;

"Regulations" means Regulations made under this Law;

"service" does not include a service rendered to an employer under a contract of employment;

"supplier" means, in relation to a supply, the person who makes the supply;

"supply" has the meaning set out in Article 21;

"surcharge" means a surcharge imposed under Part 14;

"taxable person" means a person who is registered or liable to be registered;

"taxable supply" means a supply other than an exempt supply;

"trade" includes a trade, manufacture or venture, or a concern in the nature of trade;

"usual place of residence", in relation to a body corporate, shall be construed in accordance with Article 5(1);

"zero-rated" means, in relation to a supply of goods or services or to goods that are imported, zero-rated for the purposes of Article 49.

2 Business

(1) For the purposes of this Law "business" includes any trade, profession or vocation.

(2) For the purposes of this Law, the carrying on of a business includes the following activities –

(a) the provision by a club, association or organization (for a subscription or another consideration) of facilities or advantages available to its members;

(b) the admission, for a consideration, of persons to any premises.

(3) If a club, association, organization or other body has objects that are in the public domain and are of a political, religious, educational, philanthropic, philosophical or patriotic nature, it shall not be taken for the purposes of this Law to be carrying on a business only because its members subscribe to it, if a subscription obtains no facility or advantage for the subscriber other than the right to participate in its management or to receive reports on its activities.[2]

(3A) If an association is a trade union or professional association, it shall not be taken for the purposes of this Law to be carrying on a business only because its members subscribe to it, if a subscription obtains no facility or advantage for the subscriber other than one or both of the following rights –

(a) the right to participate in its management or to receive reports on its activities; or

(b) the right to receive professional literature that relates to the relevant trade or profession.[3]

(4) If, in the course of or furtherance of a business, a person accepts any office, then the services supplied by the person for the performance of the functions of that office shall be taken for the purposes of this Law to be supplied in the course of or furtherance of the business.

(5) Anything done in connection with the termination or intended termination of a business shall be taken for the purposes of this Law to be done in the course of or furtherance of the business.

(6) The disposition (whether or not in connection with its reorganization or winding up) of a business as a going concern, or of its assets or liabilities, shall be taken for the purposes of this Law to be a supply in the course of or furtherance of the business.

3 Connected persons

(1) For the purposes of this Law, the question whether a person is connected with another shall be determined in accordance with this Article.

(2) A person is connected with an individual if that person is the individual's wife, husband or civil partner, or is a relative, or the wife, husband or civil partner of a relative, of the individual or of the individual's wife, husband or civil partner.[4]

(3) A person is connected with a person with whom the person is in partnership, and with the wife, husband or civil partner or relative of any individual with whom the person is in partnership.[5]

(4) A company is connected with another company –

(a) if the same person has control of both companies, or a person has control of one company and persons connected with the person, or the person and persons connected with the person, have control of the other company; or

(b) if a group of 2 or more persons has control of each company, and the groups either consist of the same persons or could be regarded as consisting of the same persons by treating (in one or more cases) a member of either group as replaced by a person with whom the member is connected.

(5) A company is connected with another person if that person has control of it or if that person and persons connected with that person together have control of it.

(6) In this Article, "relative" means brother, sister, ancestor or descendant.

4 Where a supplier or recipient belongs[6]

(1) For the purposes of this Law, a person who supplies goods or services shall be treated as belonging in a country if –

(a) the person has an establishment there and no fixed establishment elsewhere in the world;

(b) the person has no establishment anywhere in the world but the person's usual place of residence is in the country; or

(c) the person has establishments both in that country and elsewhere in the world and the person's establishment that is most directly concerned with the supply of the goods or services is in the country.[7]

(2) If a supply of services is made to an individual and received by the individual otherwise than for the purposes of any business carried on by the individual, the individual shall be treated for the purposes of this Law as belonging in the country in which the individual has his or her usual place of residence.

(3) If a supply of services is made to a person who is not an individual, or the supply is received for the purposes of a business carried on by the person, the person shall be treated for the purposes of this Law as belonging in a country if –

(a) the person has an establishment there and no fixed establishment elsewhere in the world;

(b) the person has no establishment anywhere in the world but the person's usual place of residence is in the country; or

(c) the person has establishments both in that country and elsewhere in the world and the person's establishment at which, or for the purposes of which, the services supplied to the person are most directly used or to be used is in that country.

5 Residence, branch and country

(1) For the purposes of this Law –

(a) the usual place of residence of a body corporate or of any other person that is not an individual is the place where its business is managed and controlled;[8]

(b) a person carrying on a business through a branch or agency in a country shall be treated as having an establishment there.

(2) For the purposes of this Law, Jersey shall be taken to be a country.

(3) The States may by Regulations amend paragraph (2).

PART 2

IMPOSITION OF GST

6 Charge to GST

(1) GST shall be charged –

(a) on the supply of goods or services in Jersey, if the supply is a taxable supply made by a taxable person in the course or furtherance of any business carried on by the person;

(b) on the importation into Jersey of goods from outside Jersey; and

(c) to the extent specified in Article 30, on the supply of a service outside Jersey if –

(i) the supply is a taxable supply,

(ii) the service is specified in Schedule 3,

(iii) the recipient belongs in Jersey, and

(iv) the service is performed in connection with a person, place or thing in Jersey, or is taken to be so performed.

(1A) Paragraph (1)(b) does not apply (and accordingly paragraph (1)(a) does apply) in relation to the importation of goods from outside Jersey if –

(a) the goods are treated as supplied in Jersey by reason of Article 23(3)(a);

(b) the supply of the goods is a taxable supply made by a taxable person;

(c) the supplier has issued a GST invoice to the recipient; and

(d) at the time the supply is made, the Comptroller has not issued a direction or notice under Article 98 stating that paragraph (1)(b) continues to apply to goods supplied by the taxable person.[9]

(2) GST on the importation of goods shall be charged and payable as if it were customs duty on the goods under the Customs and Excise (Jersey) Law 1999.

(3) The States may by Regulations specify, for the purposes of paragraph (1)(c)(iv), circumstances in which services are to be taken, or not to be taken, to be performed in connection with a person, place or thing in Jersey.

(4) Despite paragraph (1), the disposition (whether or not in connection with its reorganization or winding up) of a business as a going concern shall not be chargeable to GST if, at the time when the disposition takes effect, the party whose business is disposed of and the party to whom the business is disposed of are both registered persons.[10]

(5) However, paragraph (4) shall not apply to the disposition of any liabilities or fixed assets of a business otherwise than as part of the disposition of the business as a going concern.[11]

7 Liability for GST

(1) GST on a supply of goods or services shall be a liability of the supplier and becomes due at the time of the supply.

(2) GST on an importation of goods shall be a liability of the person who imports them.

8 The general rate of GST

(1) GST shall be charged at the rate of 5%.[12]

(2) GST shall be charged –

(a) on the supply of goods or services, by reference to the value of the supply;

(b) on the importation of goods, by reference to the value of the goods.

(3) The States may amend paragraph (1) by Regulations.

(4) The power in paragraph (3) shall not be exercised before the third anniversary of the day on which paragraph (1) comes into force.

PART 3

REGISTRATION AND RESPONSIBILITY UNDER LAW

9 Requirement to register and registration procedure

(1) Schedule 1 shall have effect.

(2) The Comptroller shall maintain a register of registrations and of exemptions from registration.

(3) The Comptroller shall from time to time make the changes necessary to keep the register up to date.

10 Partnerships, whether registered or not

(1) For the purposes of this Law, all the members of a partnership shall be taken to have supplied any goods or services supplied by one or more partners in the partnership.

(2) A direction, or notice, given to or served on a member of partnership in accordance with this Law shall be treated for the purposes of this Law as given to or served on all the members of the partnership.

(3) If a person ceases to be a member of a partnership during a prescribed accounting period, a direction, or notice, that –

(a) is given to or served on any member of the partnership in accordance with this Law; and

(b) relates to, or to any matter arising in, that period or any earlier period during the whole or part of which the person was a member of the partnership,

shall for the purposes of this Law be taken to have been served on the person as well as the members of the partnership.

(4) If a person is a member of a partnership during part only of a prescribed accounting period, the person's liability for GST on the supply, by one or more members of the partnership, of goods and services during the prescribed accounting period shall, for the purposes of this Law, be such proportion of the total liability as may be just and equitable.

(5) The treatment under Article 11 of a partnership as a person shall not affect the operation of this Article.

(6) In this Article, "partnership" includes a limited partnership but not a limited liability partnership.

11 Partnership treated as person

(1) The Comptroller may, on application by a member of a partnership, decide to treat the partnership for the purposes of this Law as if it were a person.

(2) The Comptroller shall serve notice of that decision on the applicant.

(3) On and from service of the notice, or on and from such later date as is specified instead in the notice, the partnership shall be treated for the purposes of this Law as if it were a person and references in this Law to taxable supplies shall, where appropriate, include the taxable supplies made by all the members of the partnership, as if the supplies were made by the partnership.

(4) If by virtue of this Article a partnership is registered as if it were a person, a direction, or notice, addressed to the partnership by the name in which it is registered, and given or served in accordance with this Law to or on any member of the partnership, shall be treated for the purposes of this Law as given to or served on the partnership and given to or served on the members of the partnership.

(5) Each member of the partnership shall be under an obligation to comply with the direction or notice, and with any other requirement of or under this Law that applies to the partnership, as if the member were the same person as the partnership.

(6) If the direction, notice or requirement is not complied with, each member of the partnership shall be guilty of the same offence, and liable to the same penalty, as the partnership.

(7) If the direction, notice, or requirement, is complied with in relation to the partnership, all the members of the partnership shall be taken to have complied with the direction, notice, or requirement.

(8) A person who is a member of a partnership at any time while the partnership is registered shall for the purposes of this Law be regarded as continuing to be a member of the partnership until notice that the person has ceased to be a member is served on the Comptroller.

(9) In this Article, "partnership" includes a limited partnership, but not a limited liability partnership.

12 Registration in name of association

(1) The Comptroller may, on application on behalf of an unincorporated association, decide to treat the association for the purposes of this Law as if it were a person.

(2) The Comptroller shall serve notice of that decision on the applicant.

(3) The Comptroller may by general direction specify that unincorporated associations of a specified class are to be treated as persons for the purposes of this Law.

(4) On and from –

(a) service of the notice or the giving of the general direction; or

(b) such later date as is specified instead in the notice or general direction,

an unincorporated association referred to in the notice, or that is of a class specified in the general direction, shall be treated for the purposes of this Law as if it were a person.

(5) No account shall then be taken for the purposes of this Law of any change from time to time in the membership of the association.

(6) References in this Law to taxable supplies shall then, where appropriate, include the taxable supplies made in the name of the association, as if the supplies were made by the association.

(7) If by virtue of this Article an association is registered as if it were a person, a direction, or notice, addressed to the association by the name in which it is so registered, and given or served in accordance with this Law to or on a director, manager, secretary, or other similar officer, of the association, shall be treated for the purposes of this Law as given to or served on each director, manager, secretary, and other similar officer, of the association.

(8) Each director, manager, secretary, and other similar officer, of the association shall be under an obligation to comply with any such direction or notice, and with any other requirement of or under this Law that applies to the association, as if he or she were the same person as the association.

(9) If the direction, notice or requirement is not complied with, each director, manager, secretary, and other similar officer, of the association shall be guilty of the same offence, and liable to the same penalty, as the association.

(10) If the direction, notice, or requirement, is complied with in relation to the association, each director, manager, secretary, and other similar officer, of the association shall be taken to have complied with the direction, notice, or requirement, in relation to the association.

(11) If the affairs of an association treated as a person for the purposes of this Law are managed by its members, paragraphs (7) to (10) shall apply in relation to a member in connection with the member's functions of management as if the member were a director of the association.

13 Agents for non-taxable principals

(1) If goods are imported by a taxable person who –

(a) supplies them as agent for a principal who is not a taxable person; and

(b) acts in relation to the supply in his or her own name,

the goods shall be treated as both imported and supplied by the taxable person as principal.

(2) If services are supplied through an agent who acts in his or her own name in relation to the supply, the Comptroller may, but is not required to, treat the supply both as a supply to the agent and as a supply by the agent.

14 Appointment of GST representatives

(1) The Comptroller may by direction require a person to ensure that the person has, at any time while the direction is in force, a GST representative, if –

(a) the person is not an individual, is a taxable person or makes taxable supplies, and does not have a business establishment or other fixed establishment in Jersey; or

(b) the person is an individual, is a taxable person or makes taxable supplies, does not have a business establishment or other fixed establishment in Jersey, and does not have his or her usual place of residence in Jersey.

(2) In the absence of such a direction, but with the agreement of the Comptroller, a person who satisfies the condition set out in sub-paragraph (a) or (b) of paragraph (1) may appoint a GST representative from time to time while the agreement is in force.

(3) A person's appointment as a GST representative, or a person's ceasing to be a GST representative, shall not take effect until the time when, on application by or on behalf of the person, the Comptroller records the appointment or cessation in the register, or from such other time instead as the Comptroller may specify by direction.

(4) A person who is the subject of a direction under paragraph (1) and who does not take reasonable steps to ensure that the person has, at any time while the direction is in force, a GST representative shall be guilty of an offence and liable to a fine of level 3 on the standard scale.[13]

(5) If a person fails to comply with a direction under paragraph (1), the Comptroller may by direction require the person to give such security, or further security, as the

Comptroller thinks appropriate for the payment of any GST that is or may become due from the person.

15 Functions of GST representative

(1) While a direction or agreement is in force under Article 14, any obligation, duty or liability imposed by or under this Law on a person shall, if the person has a GST representative, be imposed jointly and severally on the GST representative and the person.

(2) A GST representative, subject to any conditions that the Comptroller imposes in a direction under Article 14(1) or any conditions contained in an agreement under Article 14(2) –

(a) may act on his or her GST principal's behalf for any of the purposes of this Law;

(b) shall secure the GST principal's compliance with any obligation, and discharge of any duty or liability, under any provision of or under this Law, including, where appropriate, by acting as referred to in sub-paragraph (a);

(c) shall be personally liable in respect of anything that he or she does on the GST principal's behalf for any of the purposes of this Law;

(d) shall be personally liable in respect of his or her failure to secure the compliance or discharge referred to in sub-paragraph (b); and

(e) shall have such other powers, duties, and liabilities, as the States may prescribe by Regulations.

(3) A GST representative shall not because of paragraph (2) be guilty of an offence against a provision of or under this Law except in so far as –

(a) the offence is committed by his or her GST principal and the GST representative has consented to, or connived in, the commission of an offence;

(b) the offence is committed by his or her GST principal and the commission of the offence by the GST principal is attributable to any neglect on the part of the GST representative; or

(c) the offence consists in a failure by the GST representative to comply with an obligation, or a failure by the GST representative to discharge a duty or liability, being an obligation, duty, or liability, that, by virtue of paragraph (1), is imposed both on the GST representative and the GST principal.

16 Business temporarily run by representative

(1) This Article applies where a person carries on a business, without being registered, for or on behalf of a second person who –

(a) in the case of an individual, has died, is bankrupt or is incapable of managing his or her own affairs; or

(b) in the case of a body corporate, is bankrupt or is in receivership or under administration.

(2) The first person shall give notice to the Comptroller that the person is carrying on the business for or on behalf of the second person.

(3) If the Comptroller sees fit, he or she may give a direction that the first person shall be treated for the purposes of this Law as the registered person.

(4) If the Comptroller so specifies by direction, the first person shall be taken to be a registered person for those purposes during such period as the Comptroller specifies in the direction.

(5) If, by virtue of a declaration made in accordance with the Bankruptcy (Désastre) (Jersey) Law 1990, the property of a person who is carrying on a business is vested in the Viscount –

(a) the property shall, for the purposes of this Law, be taken to remain the property of the person until sold by or on behalf of the Viscount;

(b) the Viscount shall be taken to have given notice under paragraph (2); and

(c) the Viscount shall be taken to be a registered person in respect of the business until the Viscount has discharged his or her duties in respect of the property of the person under the Bankruptcy (Désastre) (Jersey) Law 1990.

(6) The States may by Regulations make provision for a person to be treated as registered temporarily if the person carries on a business, without being registered, for or on behalf of a second person who –

(a) in the case of an individual, has died, is bankrupt or is incapable of managing his or her own affairs; or

(b) in the case of a body corporate, is bankrupt or is in receivership or under administration.

(7) Those Regulations may modify the provisions of this Law in their application to the first or second person so as to secure continuity in the application of this Law to the business.

17 Transfer of a going concern

(1) If a business carried on by a taxable person is transferred to another person as a going concern, then for the purpose of determining whether the transferee is a taxable person, the transferee shall be taken to have carried on the business before (as well as after) the transfer.

(2) If a business carried on by a taxable person is transferred to another person as a going concern –

(a) the taxable person shall hand over to the transferee any accounts and records relating to the business that were required to be kept under Article 40 immediately before the transfer;

(b) the transferee shall keep those accounts and records; and

(c) the transferor shall no longer be required to keep those accounts and records.

(3) Paragraph (2) shall not apply if the Comptroller, on application by the transferor, by direction otherwise specifies.

(4) If such a direction is made, the requirement under Article 40 that the taxable person (whose business is transferred) keep the accounts and records shall be unaffected by the transfer.

(5) The States may by Regulations make provision for securing continuity in the application of this Law in cases where a business carried on by a taxable person is transferred to another person as a going concern.

(6) If a business carried on by a taxable person is transferred to another person as a going concern and both the transferor and the transferee are registered persons, then except to the extent that the States by Regulations otherwise provide –

(a) if the transferor and the transferee so agree, and so notify the Comptroller, any obligation, duty, or liability, under a provision of this Law or the Regulations (other than any liability for a penalty tax or surcharge or any criminal liability), of the transferor shall become an obligation, duty, or liability, of the transferee; and

(b) any right of either the transferor or the transferee to repayment or credit in respect of GST may be satisfied by repayment or credit to the other.[14]

PART 4

PUBLIC SECTOR

18 Interpretation

In this Part –

"parish" means any of the 12 parishes of Jersey;

"States", except in relation to the power of the States to make Regulations, means the States as an administration, and includes any Minister, department or administration of the States.

19 Application to the States of Jersey

(1) This Law shall not apply to the supply of goods or services by the States, being a supply that is not in the course of or furtherance of a business.[15]

(2) For the purposes of this Law –

(a) the States are liable to be registered and the Comptroller shall register them;

(b) the States shall be registered as one person;

(c) the States however shall be a taxable person only to the extent that the States prescribe by Regulations;

(d) a Minister, department, or administration, of the States shall be taken to be the same person as the States; and

(e) the States shall keep the same accounts and records, and provide to the Comptroller the same information, as a taxable person.

20 Regulations about treatment of public sector

The States may by Regulations –

(a) prescribe that a person shall be treated as the States, or as a parish, for the purposes of this Law, whether or not the person has any connection with the States or a parish;

(b) prescribe the extent of that treatment;

(c) prescribe the extent to which a parish is to be treated as a taxable person for the purposes of this Law;

(d) require a parish to be registered whether or not it is a taxable person for the purposes of this Law;

(e) prescribe that a supply shall be treated as a supply to or by the States, or to or by a parish, for the purposes of this Law;

(f) modify the operation of this Law in relation to the States or a parish;

(g) prescribe exemptions from the operation of this Law in relation to the States or a parish;

(h) make provision for enabling or requiring the remission or refund of GST payable by the States or a parish, or the giving of relief from GST so payable, in such circumstances as the Regulations prescribe;

(i) make provision for the exemption, zero-rating, or other treatment, of supplies of goods or services by the States or by a parish, or the zero-rating, or other treatment, of importations of goods by the States or by a parish; or

(j) generally make provision for or with respect to the treatment, for the purposes of this Law, of the States or a parish.

PART 5

SUPPLY

21 Meaning of supply

(1) Subject to this Article, for the purposes of this Law –

(a) "supply" includes all forms of supply, but not anything done otherwise than for a consideration;

(b) any supply that is not a supply of goods is a supply of services.

(2) Subject to this Article, for the purposes of this Law –

(a) a supply of goods includes anything that is specified in Schedule 2 as a supply of goods;

(b) a supply of services includes anything that is specified in Schedule 2 as a supply of services.

(3) A transaction shall be treated for the purposes of this Law –

(a) as a supply of goods and not as a supply of services;

(b) as a supply of services and not as a supply of goods; or

(c) as not a supply,

if the States by Regulations so provide.

(4) The States may by Regulations provide that the supply of specified services shall be treated for the purposes of this Law as a supply by a person in the course or furtherance of a business carried on by the person, despite the lack of a consideration for that supply.

(5) In particular, the States may by Regulations provide that anything done not for a consideration shall be treated for the purposes of this Law as both a supply of services to a person for the purpose of a business carried on by the person and a supply by the same person in the course or furtherance of the business if the thing –

(a) is done by the person in the course or furtherance of the business and for the purpose of that business; and

(b) would be a supply of services if the thing were done for a consideration.

(6) The States may by Regulations provide that goods shall be treated for the purposes of this Law as both supplied to a person for the purpose of a business carried on by the person, and supplied by the same person in the course or furtherance of the business, if –

(a) the person takes possession of the goods or produces them in the course or furtherance of the business;

(b) the goods are not supplied to another person and not incorporated in other goods produced in the course or furtherance of the business; and

(c) the goods are used by the person for the purposes of the business.

(7) For the purposes of paragraph (6), if goods are manufactured or produced from any other goods, those other goods shall be treated as incorporated in the first-mentioned goods.

21A Supplies of goods facilitated by online marketplaces: deemed supply[16]

(1) This Article applies where –

(a) a person ("P") supplies goods in the course or furtherance of a business to an individual ("R") at an address in Jersey;

(b) that supply is facilitated by an online marketplace; and

(c) the supply of goods to R involves those goods being imported.

(2) For the purposes of this Law, the operator of the online marketplace (and not P) is to be treated as having supplied the goods to R in the course or furtherance of a business carried on by the operator.

21B Meaning of "online marketplace" and "operator"[17]

(1) In this Law, "online marketplace" means a website, or any other means by which information is made available over the internet, which facilitates the sale of goods through the website or other means by persons other than the operator (whether or not the operator also sells goods through the marketplace).

(2) For the purposes of paragraph (1), an online marketplace facilitates the sale of goods if it allows a person to –

(a) offer goods for sale; and

(b) enter into a contract for the sale of goods.

(3) In this Law, "operator", in relation to an online marketplace, means the person who controls access to, and the contents of, the online marketplace provided that the person is involved in –

(a) determining any terms or conditions applicable to the sale of goods;

(b) processing, or facilitating the processing, of payment for the goods; and

(c) the ordering or delivery, or facilitating the ordering or delivery, of the goods.

(4) The States may by Regulations amend this Article so as to alter the meaning of "online marketplace" or "operator".

PART 6

PLACE OF SUPPLY

22 Effect of Part 6

This Part shall determine, for the purposes of this Law, whether goods or services are supplied in Jersey.

23 Where goods supplied

(1) If the supply of goods does not involve the removal of the goods from or to Jersey, they shall be treated –

(a) as supplied in Jersey if they are in Jersey at the time of the supply; or

(b) as supplied outside Jersey if they are outside Jersey at the time of the supply.

(2) If the supply of goods involves their removal from Jersey, they shall be treated as supplied in Jersey.

(3) If the supply of goods involves their removal to Jersey –

(a) the goods are treated as supplied in Jersey if Condition A, Condition B or Condition C is met; and

(b) in any other case, the goods are treated as supplied outside Jersey.[18]

(3A) Condition A is met if –

(a) the goods are supplied by a person ("P") in the course or furtherance of a business;

(b) P belongs in a country other than Jersey; and

(c) the goods are supplied directly to an individual at an address in Jersey.[19]

(3B) Condition B is met if –

(a) Condition A applies to P; and

(b) P supplies goods directly to a person or business in Jersey that is registered or liable to be registered for GST.[20]

(3C) Condition C is met if the supply is treated, under Article 21A, as being made by the operator of an online marketplace.[21]

(4) For the purposes of this Article, if goods, in the course of their removal from a place in Jersey to another place in Jersey, leave and re-enter Jersey the removal shall not be treated as a removal from or to Jersey.

(5) The States may by Regulations prescribe exceptions to this Article.

24 Where service supplied

(1) Services shall be treated as supplied –

(a) in Jersey if the supplier belongs in Jersey;

(b) in a country other than Jersey if the supplier belongs in a country other than Jersey and does not belong in Jersey.

(2) The States may by Regulations prescribe exceptions to this Article.

PART 7

TIME OF SUPPLY

25 Effect of Part 7

This Part shall determine, for the purposes of this Law, the time when a supply takes place.

26 When goods supplied

(1) A supply of goods takes place –

(aa) if the goods are treated as supplied in Jersey under Article 23(3)(a), at the time the sale contract is entered into;

(a) in any other case where the supply involves removal of the goods, at the time when the goods are removed;

(b) if the supply does not involve removal of the goods, at the time when the goods are made available to the person to whom they are supplied.[22]

(2) Despite paragraph (1), if goods are sent or taken on approval, on sale or return, or on similar terms and are removed before it is known whether a supply will take place, the supply of the goods takes place when it becomes certain that the supply has taken place or, if sooner, 12 months after the day when the removal occurred.

(3) In paragraph (1)(aa), the reference to the "sale contract" is a reference to the contract for the sale of the goods, entered into between –

(a) the person supplying the goods (where Condition A in Article 23(3A) or Condition B in Article 23(3B) is met) or the operator of the online marketplace (where Condition C in Article 23(3C) is met); and

(b) the individual to whom the goods are supplied.[23]

27 When service supplied

A supply of a service takes place at the time when the service is performed.

28 Variations on Articles 26 and 27

(1) If, before the time specified in Article 26 or 27 in respect of a supply, the supplier provides a GST invoice in respect of the supply, the supply shall, to the extent that the supply is covered by the invoice, be treated as taking place at the time when the invoice is issued, and not at the time specified in Article 26 or 27.

(1A) If –

(a) before the time specified in Article 26 or 27 in respect of any one or more supplies, the supplier provides a GST invoice in respect of the supplies; and

(b) on or before the time or times of supply that would have applied to the supplies under this Part there is a change in the GST chargeable on supplies of the description to which the invoice relates,

the invoice shall cease to be treated as a GST invoice in respect of any such supplies for which payments are due after the change.[24]

(1B) However, paragraph (1A) does not affect a GST invoice in respect of any supplies for which payments are received before the change.[25]

(2) If, before the time specified in Article 26(1) or 27 in respect of a supply, the supplier receives a payment in respect of the supply, the supply shall, to the extent covered by the payment, be treated as taking place at the time when the payment is received, and not at the time specified in Article 26(1) or 27.

(3) However, if paragraphs (1) and (2) both apply to a supply, the supply shall be treated as taking place at the earlier of the times specified by those paragraphs.

(3A) If, within the same month (and same prescribed accounting period of the supplier) as the time specified in Article 26 or 27 in respect of a supply, and at or after the time specified in Article 26 or 27 in respect of the supply, the supplier provides a GST invoice in respect of the supply, the supply shall, to the extent that the supply is covered by the invoice, be treated as taking place at midnight on the earlier of the following days –

(a) the last day of that month;

(b) the last day of the prescribed accounting period,

and not at the time specified in Article 26 or 27.[26]

(4) If the recipient of goods or services supplied by another person provides a document to himself or herself, being a document that –

(a) purports to be a GST invoice in respect of the supply of the goods or services to the recipient by the supplier; and

(b) is in accordance with this Law to be treated as the GST invoice to be provided by that supplier,

a reference in paragraph (1) to a GST invoice shall include that invoice.

(5) The Comptroller may, on written application by a supplier, by direction specify that despite this Article a supply shall be treated as taking place at a specified time earlier than would otherwise apply, the time being specified by reference to the occurrence of some event or by reference to the time when some event would occur in the ordinary course of events.

(6) The Comptroller may, on written application by a supplier, by direction specify that a supply shall be treated as taking place, to the extent that neither paragraph (1) nor (2) applies to the supply, at (according to the direction) the beginning, or the end, of the relevant working period (as defined in respect of the supplier in the direction).

29 Exceptions

(1) Despite Articles 26 to 28, if goods are to be treated as supplied as referred to in Regulations made under Article 21(6), the supply takes place when the goods are appropriated to the use mentioned in that paragraph.

(2) Despite Articles 26 to 28, if goods are supplied within the meaning of paragraph 8 of Schedule 2, the supply takes place when the goods are transferred as referred to in that paragraph.

(3) Despite Articles 26 to 28, if services are supplied within the meaning of paragraph 8 of Schedule 2, the supply takes place when the relevant goods are appropriated to the use referred to in that paragraph.

(4) The States may by Regulations make provision with respect to the time at which (despite this Part) a supply is to be treated as taking place in cases where it is –

(a) a supply for a consideration the whole or part of which is determined or payable periodically, or from time to time, or at the start or end of any period;

(b) a supply of goods for a consideration the whole or part of which is determined or payable at the time when the goods are appropriated for any use;

(c) a supply of services by virtue of paragraph 8 of Schedule 2;

(d) a supply of services referred to in Regulations made under Article 21; or

(e) a supply of services referred to in Article 30.

(5) Regulations under paragraph (4) may provide for goods or services to be treated as separately and successively supplied at times, or intervals, prescribed by the Regulations.

PART 8

APPLICATION OF LAW TO SERVICES SUPPLIED OUTSIDE JERSEY

30 Application of Law to services supplied outside Jersey

(1) If the conditions set out in clauses (i) to (iv) of Article 6(1)(c) are met in relation to a service and its supply, then –

(a) in the case where the recipient is a taxable person who receives the service –

(i) for the purposes of any business carried on by the recipient, or

(ii) for the purposes of any business carried on by a person connected with the recipient,

this Law shall apply to the supply and the recipient as if the supply had been made by the recipient as supplier and in the course or furtherance of any business carried on by the recipient; or

(b) in any other case, this Law shall apply to the supply and the recipient to the extent that the States may prescribe by Regulations.[27]

(2) For the avoidance of doubt, it is declared that the value of something treated as a supply by the recipient because of this Article (or Regulations made under this Article) shall be taken into account as the value of a taxable supply in deciding whether the recipient is liable to be registered.

(3) However, in determining any allowance of input tax in the recipient's case under Article 36, a supply treated because of this Article (or Regulations made under this Article) as a supply made by the recipient shall not be taken into account as a supply made by the recipient.

(4) The States may by Regulations amend this Article to make provision –

(a) for the treatment of mixed supplies of goods and services; or

(b) for supplies to be treated, in accordance with the provision, as supplies partly of goods and partly of services or entirely of goods or entirely of services.

(5) The States may by Regulations modify any provision of this Law (including this Article) for the purposes of ensuring the application of the provision under paragraph (1)(b).

PART 9

VALUE

31 Value of supply of goods or services

(1) For the purposes of this Law, the value of a supply of goods or services shall, except as otherwise provided by or under Article 32 or any other provision of this Law, be determined in accordance with this Article and with Schedule 4.[28]

(2) If the supply is for a consideration in money, its value shall be such amount as, with the addition of the GST chargeable, is equal to the consideration.

(3) If the supply is for a consideration not consisting or not wholly consisting of money, its value shall be such amount in money as, with the addition of the GST chargeable, is equivalent to the consideration.

(4) If a supply of any goods or services is not the only matter to which a consideration in money relates, the supply shall be taken to be for such part of the consideration as is properly attributable to it.

(5) The States may by Regulations make provision for the evaluation of supplies of goods and services (including supplies referred to in Article 21(4) or (5)) for the purposes of this Law, including by amending this Article or Schedule 4.

(6) The Comptroller may, by general direction, make provision about the value of a supply of goods or services, and such a direction, so far as it is not inconsistent with this Law or the Regulations, shall be taken into account for the purposes of this Law and the Regulations.[29]

32 Value of goods imported or treated as supplied in Jersey under Article 23(3)(a)[30]

(1) For the purposes of this Law, the value of imported goods, or goods treated as supplied in Jersey under Article 23(3)(a), shall be the sum of the following –

(a) the value of the goods determined under the Customs and Excise (Jersey) Law 1999 as if they were goods subject to a duty under that Law, whether or not the goods in question are in fact so subject;

(b) so far as not already included under sub-paragraph (a), all taxes, duties and other charges levied on the goods either outside or, by reason of importation, within Jersey (except GST);

(c) all costs by way of commission, packing, transport and insurance up to the port or place of importation.[31]

(2) For the avoidance of doubt, it is hereby declared that the taxes referred to in paragraph (1)(b) include any value-added tax, or goods-and-services tax, levied outside Jersey.

(3) The States may by Regulations make provision for the evaluation of imported goods for the purposes of this Law, including by amending this Article.

(4) The Comptroller may, by general direction, make provision for the evaluation of imported goods, and such a direction, so far as it is not inconsistent with this Law or the Regulations, shall be taken into account for the purposes of this Law and the Regulations.[32]

PART 10

PAYMENT OF GST BY TAXABLE PERSONS

33 Input tax and output tax

(1) In this Law, a taxable person's "input tax", or "input tax" in relation to a taxable person, means GST –

(a) on the supply to the taxable person of goods, or services, used or to be used for the purpose of any business carried on or to be carried on by the taxable person; or

(b) paid or payable by the taxable person on the importation of goods used or to be used for the purpose of any business carried on or to be carried on by the taxable person.

(2) In this Law, a taxable person's "output tax", or "output tax" in relation to a taxable person, means GST on supplies that the taxable person makes.

34 Credits for input tax against output tax

(1) A taxable person is entitled at the end of each prescribed accounting period to credit for so much of the person's input tax as is allowable under Article 36.

(2) The person may deduct the credit from any output tax that is due at the end of the prescribed accounting period from the person.

(3) If no output tax is due at the end of the prescribed accounting period, the Comptroller shall pay the credit as a GST credit to the taxable person.

(4) If the credit at the end of the prescribed accounting period exceeds the output tax at the end of the period the Comptroller shall pay the excess as a GST credit to the taxable person.

35 Postponement of GST credit

(1) Despite Article 34(3) and (4), the Comptroller may –

(a) on application, agree that the whole or any part of a GST credit be held over to be credited in and for a subsequent prescribed accounting period in respect of a person; or

(b) by direction to a person, or by general direction, require that the whole or any part of a GST credit be held over to be credited in and for a subsequent prescribed accounting period in respect of the person to whom the direction (or general direction) applies.

(2) If a taxable person has failed to submit a return for a prescribed accounting period as required by or under this Law, the Comptroller may withhold payment of a GST credit due at the end of a subsequent prescribed accounting period until the person has submitted the return.

(3) If a taxable person has made –

(a) no taxable supplies in the prescribed accounting period in relation to which the Comptroller pays a GST credit, or

(b) no taxable supplies in a previous prescribed accounting period,

the Comptroller may impose on the payment of the GST credit such conditions as the Comptroller thinks fit, including conditions requiring repayment of the GST credit in specified circumstances.

36 Input tax for purposes of Article 34

(1) The amount of input tax for which a taxable person is entitled to credit at the end of any prescribed accounting period shall be so much of the input tax for the period (that is, input tax on supplies and importations in the period) as is allowable by, or under directions of, the Comptroller as being attributable to supplies specified in paragraph (2).

(2) Those supplies are the following supplies made or to be made by the taxable person in the course or furtherance of his or her business –

(a) taxable supplies;

(b) supplies of services outside Jersey that would be taxable supplies if made in Jersey;

(c) supplies of services, being supplies to a person outside Jersey, or directly linked to the export of goods from Jersey, and being exempt supplies (or supplies that would be exempt supplies if made in Jersey but are specified by direction for the purposes of this paragraph); or

(d) supplies of intermediary services in relation to a supply that would come within sub-paragraph (c), being exempt supplies (or supplies that would be exempt supplies if made in Jersey but are specified by direction for the purposes of this paragraph).

(3) For the purposes of this Article, the Comptroller may by direction make provision for securing a fair and reasonable attribution of input tax to supplies specified in paragraph (2), including, but not limited to, provision for –

(a) proportions by reference to which input tax for any prescribed accounting period is to be provisionally attributed to those supplies;

(b) adjusting the provisional attribution of input tax among multiple prescribed accounting periods or in cases where events prove provisional attributions to be wrong;

(c) disallowing the attribution of input tax to a supply that a person makes to himself or herself, or to a supply that, under any provision of this Law or the Regulations, a person is taken to have made to himself or herself;

(d) the use of estimates where the Comptroller is satisfied that an exact amount of input tax cannot be calculated.

(4) The States may by Regulations provide that any GST charged on any supply or importation is to be excluded from credit referred to in Article 34(1).

(5) Those Regulations may –

(a) be expressed to apply in respect of any description of goods or services supplied or of goods imported, in respect of the person by whom they are supplied or imported or to whom they are supplied, in respect of the purposes for which they are supplied or imported, or in respect of any other circumstances or factors; and

(b) make provision for consequential relief from output tax.

36A Input tax disallowed where consideration for supply is not paid[33]

(1) Where –

(a) a person has become entitled to credit for any input tax; and

(b) the consideration in money for the supply to which that input tax relates, or any part of it, is unpaid at the end of the period of 6 months following the relevant date,

the person shall be taken, as from the end of that period, not to have been entitled to credit for input tax in respect of the GST that is referable to the unpaid consideration or part.

(2) For the purposes of paragraph (1), the 'relevant date' in relation to any sum representing consideration in money for a supply is whichever is the later of –

(a) the date of the supply; and

(b) the date on which the sum became payable.

(3) General directions of the Comptroller may make such supplementary, incidental, consequential or transitional provisions as appear to the Comptroller to be necessary or expedient for the purposes of this Article.

(4) Directions under paragraph (3) may, in particular –

(a) provide for the restoration of the whole or any part of an entitlement to credit for input tax where there is a payment after the end of the period described in paragraph (1);

(b) contain rules for ascertaining whether anything paid is to be taken as paid by way of consideration in money for a particular supply; and

(c) contain rules dealing with particular cases, such as cases involving payment of part of the consideration in money or mutual debts.

37 Input GST where change of status

The States may by Regulations provide –

(a) for a taxable person to count, as the person's input tax, GST on a supply to the person, or paid by the person on the importation of goods, even though the person was not a taxable person at the time of the supply or importation;

(b) for a taxable person that is a body corporate to count, as its input tax, GST –

(i) on the supply or importation of goods before the body's incorporation, being supply or importation for appropriation to the body or its business, or

(ii) on the supply of services before the body's incorporation, being supply for the body's benefit or in connection with its incorporation; or

(c) in the case of a person who has been, but is no longer, a taxable person, for the person to be paid by the Comptroller the amount of any GST on a supply of services made to the person for the purpose of any business carried on by the person when the person was a taxable person.

38 Goods imported for private purposes

(1) If goods are imported by a taxable person and –

(a) at the time of importation they belong wholly or partly to another person; and

(b) the purposes for which they are to be used include purposes of the taxable person that are not those of a business carried on by the taxable person or purposes of the other person that are not those of a business carried on by the other person,

the GST paid or payable by the taxable person on the importation of the goods shall not be regarded as input tax to be deducted or credited under Article 34.

(2) The taxable person may however make a separate claim to the Comptroller for the repayment of the GST paid or payable.

(3) The Comptroller shall allow the claim if the Comptroller is satisfied that it is necessary to avoid a double charge to GST, but only to the extent that it is so necessary.

(4) In considering the claim, the Comptroller may take into account the circumstances of the importation and the things done with, or occurring in relation to, the goods at any subsequent time.

(5) The Comptroller shall pay to the taxable person the amount allowed by the Comptroller on the claim.

39 Goods or services for directors' accommodation, or partly for business purposes

(1) If –

(a) goods or services are supplied to a body corporate, or goods are imported by a body corporate; and

(b) the goods or services are used or are to be used in connection with the provision of accommodation,

the goods or services shall not be treated for the purposes of this Part as used or to be used for the purposes of any business carried on or to be carried on by the body corporate in the proportion that the accommodation is used or to be used for domestic purposes by a director of the body corporate, or a person connected with a director of the body corporate.

(2) In paragraph (1), "director" means –

(a) in relation to a body corporate whose affairs are managed by a board of directors or similar body, a member of that board or similar body;

(b) in relation to a body corporate whose affairs are managed by a single director or similar person, that director or person; or

(c) in relation to a body corporate whose affairs are managed by its members themselves, a member of the body corporate.

(3) If goods or services supplied to a taxable person, or goods imported by a taxable person, are used or are to be used partly for the purposes of a business carried on or to be carried on by the person and partly for other purposes, the GST on supplies and importations shall be apportioned for the purposes of this Part so that only so much as is referable to the business purposes is counted as the person's input tax.

39A Goods incorporated in dwellings[34]

Input tax on the supply or importation of goods shall be excluded from credit under Article 34 if –

(a) the goods are not building materials;

(b) a taxable person, constructing a building or effecting any works to a building, incorporates the goods in any part of that building or its site; and

(c) that person constructs the building or effects the works for the purpose of making a supply falling within any one more of the following clauses of paragraph 1(1) of Schedule 6 –

(i) clause (a), but only where the supply is of a major interest (as defined in paragraph 1A of that Schedule),

(ii) clause (c), and

(iii) clause (d).

40 GST accounts, returns and statements

(1) A taxable person shall account for, and pay, GST in respect of supplies that he or she makes.

(2) The person shall do so by reference to accounting periods for which, or with respect to which, provision is made under Article 41.

(3) A taxable person shall keep accounts, and other records, in accordance with any requirements for which, or with respect to which, provision is made under Article 41.

(4) A taxable person shall make returns and statements in accordance with any requirements for which, or with respect to which, provision is made under Article 41.

(5) A person who, without reasonable excuse, fails to comply with this Article shall be guilty of an offence and liable to a fine of level 3 on the standard scale.[35]

41 Substantiation of amounts

(1) The Comptroller may, by general direction, make provision for or with respect to the following matters for the purposes of Article 40 and the other provisions of this Part –

(a) accounting periods;

(b) the keeping of accounts and records;

(c) the making of returns and statements;

(d) the use of estimates of input tax where it is not practicable to provide precise accounts of input tax;

(e) the use of estimates of output tax where it is not practicable to provide precise accounts of output tax.

(2) For the purposes of this Part, GST on the supply of goods or services to a taxable person or GST paid or payable by a taxable person on the importation of goods shall be treated as the person's input tax only to the extent that the relevant charge to GST is substantiated as prescribed by Regulations.

(3) The Comptroller may, as a condition of allowing or repaying any input tax to any person, require the production to the Comptroller of such documents relating to GST as are prescribed by Regulations.

42 GST invoices

(1) A registered person who supplies goods or services shall issue to the recipient an invoice in respect of the supply, except to the extent that it is otherwise provided under Article 43(1).[36]

(2) An invoice is not an invoice for the purposes of paragraph (1) unless the invoice –

(a) states the particulars of the supply that are required by any directions that apply to the invoice or, in the absence of such directions, particulars of the supply that allow the nature of the supply to be ascertained;

(b) names the persons by and to whom the goods or services are supplied;

(c) indicates whether GST is chargeable on the supply; and

(d) sets out the particulars of the GST that are required by any directions that apply to the invoice or, in the absence of such directions, particulars of the GST that allow the amount of the GST to be ascertained.

(3) The States may by Regulations make provision for or with respect to –

(a) the treatment, as a GST invoice for the purposes of this Law, of a document issued in respect of a supply of goods or services, being a document issued otherwise than by the supplier; or

(b) matters of time in respect of GST invoices (and other documents referred to in sub-paragraph (a)), including the time when a GST invoice or other document shall be issued for the purposes of this Law and the time when a GST invoice or other document is taken to be issued for the purposes of this Law.

(4) A person who without reasonable excuse fails to comply with paragraph (1) shall be guilty of an offence and liable to a fine of level 3 on the standard scale.[37]

43 Special provision

(1) The States may by Regulations make special provision for the purposes of this Law for taxable supplies by retailers of goods or services, including in respect of any of the following matters –

(a) the determination of the value of their supplies in any period whether or not that period coincides with a prescribed accounting period;

(b) the treatment, as a prescribed accounting period, of a period that does not coincide with a prescribed accounting period;

(c) the proportion of the value of their supplies that is to be attributed to any description of supplies;

(d) adjustments in that value or that proportion;

(e) providing that any or all of the requirements of Article 42 shall not apply in respect of retail supplies of goods or services.[38]

(2) The States may by Regulations make provision –

(a) for GST in respect of a supply to be accounted for or paid by reference to the time when a consideration for the supply is received or by reference to matters of time concerning the relevant GST invoice;

(b) for treating GST chargeable in one prescribed accounting period as chargeable in another prescribed accounting period;

(c) with respect to the making of entries in accounts for the purpose of making adjustments, whether for the correction of errors or otherwise; or

(d) for the making of financial adjustments in connection with the making of entries in accounts for that purpose.

(3) The Comptroller may, by general direction, make provision for or with respect to any of the matters referred to in paragraph (1) or make provision as referred to in paragraph (2).

(4) The States may, to the extent necessary for the purposes of any provision made under paragraph (1), (2) or (3), by Regulations modify any provision of this Law relating to the time when GST is to be accounted for or paid, to the time when a consideration for a supply is received, or to any other matter referred to in that paragraph.

(5) The States may by Regulations in cases where goods are treated as supplied by a taxable person by virtue of paragraph 9 of Schedule 2 require GST chargeable on the supply to be accounted for and paid, and particulars of the GST to be provided, by such other person and in such manner as may be specified by the Regulations.

44 Trivial amounts

(1) If, at the end of a prescribed accounting period, the amount of GST due from any person or the amount of any GST credit of a person would be less than £10, that amount shall be added to the amount of GST credit, or GST debit, of the person in the next prescribed accounting period.[39]

(2) The States may by Regulations replace the amount in paragraph (1) with one or more amounts for all, one or several purposes of this Law.

45 Payments on account of GST

(1) The Comptroller may by direction require a taxable person to pay amounts on account of any GST that the person may become liable to pay in respect of a prescribed accounting period.

(2) A person who without reasonable excuse fails to comply with a direction under paragraph (1) shall be guilty of an offence and liable to a fine of level 3 on the standard scale.[40]

46 Security for payment and evidence for input tax

(1) The Comptroller may, if the Comptroller thinks it necessary for the protection of GST revenue, by direction require, as a condition of allowing or paying any GST credit, the giving of such security for the amount of the GST credit as appears appropriate to the Comptroller.

(2) The Comptroller may, if the Comptroller thinks it necessary for the protection of GST revenue, by direction require a taxable person, as a condition of the person's supplying goods or services under a taxable supply, to give security, or further

security, of such amount and in such manner as the Comptroller determines, for the payment of any GST that is or may become due from the person.

47 Recovery of GST and other amounts due under this Law

(1) GST due from any person shall be recoverable as a debt due to the States.

(2) If an invoice shows a supply of goods or services as taking place with GST chargeable on it, there shall be due from the person who issued the invoice an amount equal to that which is shown on the invoice as GST or, if GST is not separately shown, to so much of the total amount shown as payable as would represent GST on the supply.

(3) Paragraph (2) applies whether or not –

(a) the invoice is a GST invoice;

(b) the invoice meets the requirements set out by or under this Law for GST invoices;

(c) the supply shown on the invoice actually takes place;

(d) the amount shown as GST, or any amount of GST, is chargeable on the supply; or

(e) the person issuing the invoice is a taxable person.

(4) An amount due from a person under paragraph (2) shall be recoverable as a debt due to the States even if it is not GST.

(5) An amount due from a person, under security that is given, or required to be given, under a provision of this Law or the Regulations, by the person to the Comptroller, shall be recoverable from the person as a debt due to the States.

(6) Any other amount due under this Law or the Regulations, or required under this Law or the Regulations to be paid or provided, by a person to the Comptroller shall be recoverable from the person as a debt due to the States.

(7) Where the Royal Court has granted –

(a) an application made by any person to place his or her property under the control of the Court (de remettre ses biens entre les mains de la Justice); or

(b) an application for the holding of a bénéfice d'inventaire on the estate of any deceased person,

the autorisés or the Viscount, as the case may be, shall pay, out of the property of such person or the estate of such deceased person, any GST or other amount due under this Law or the Regulations by such person, or such deceased person or his or her estate, at the time of the granting of the application and having become due and payable within 12 months next before that time.[41]

(8) In the event of any composition with creditors, désastre, dégrèvement, réalisation or other bankruptcy, any GST or other amount due from the debtor under this Law or the Regulations in the year in which that event occurs or in the preceding year shall rank for payment pari passu with other privileged debts and in priority to all other debts.[42]

PART 11

EXEMPTIONS, ZERO-RATING, RELIEFS AND AND REPAYMENTS

48 Exempt supplies

Schedule 5 shall have effect.

49 Zero-rating

(1) If a taxable person supplies goods or services and the supply is zero-rated, then, whether or not the supply would, but for this Article, have been chargeable to GST –

(a) the supply shall be a taxable supply; and

(b) the rate at which GST shall be charged on the supply shall be nil.

(2) If goods of a description specified as zero-rated are imported, no GST shall be charged on their importation.

(3) A supply of goods or services, or goods that are imported, shall be zero-rated for the purposes this Article if the supply is, or the goods are, specified in Schedule 6 or 9 as zero-rated.

50 Failure to export goods

(1) If a supply of goods would fall within clause (a) or (b) of paragraph 4(1) of Schedule 6 and –

(a) the goods are in Jersey after the day on which they were to have been exported; or

(b) any condition prescribed or imposed under paragraph 4(1) of Schedule 6 has not been complied with in relation to the goods or the export,

the recipient and any person in whose possession the goods are found in Jersey shall be jointly and severally liable to pay the GST that would have been chargeable on the supply but for the operation of Article 49.

(2) The Comptroller may, by direction to the recipient or any person in whose possession the goods are found in Jersey –

(a) declare that the presence of the goods in Jersey or failure to comply with the condition shall –

(i) not affect the zero-rating of the supply, and

(ii) not have the effect that the supply is not a taxable supply; and

(b) exempt the recipient, or person in whose possession the goods are found in Jersey, from the operation of paragraph (1).

(3) The Comptroller may waive payment of the whole or part of any amount of GST referred to in paragraph (1) if it appears to the Comptroller that to do so would be fair and equitable in all the circumstances.

51 Refund of GST: DIY dwelling

(1) The Comptroller shall refund GST to a person if the following conditions are satisfied –

(a) the person is constructing, or has constructed, a dwelling lawfully and otherwise than in the course of or furtherance of any business;

(b) the GST is chargeable on the supply of goods to the person or on the importation of goods by the person;

(c) the goods are builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures, or are builder's materials;

(d) the goods are incorporated in the dwelling or its site;

(e) the person has made a claim to the Comptroller for the refund;

(f) the claim is made within the approved time or, if no time has been approved, within 12 months after the day when the supply or importation occurred;

(g) the claim is in the approved form, or if no form has been approved, in any form sufficient to show that the conditions set out in this Article (other than in this sub-paragraph) are satisfied;

(h) the GST has actually been paid;

(i) such other conditions as the States may prescribe by Regulations.

(2) The references in paragraph (1)(a) to the construction of a dwelling shall not include a reference to –

(a) the alteration, conversion, enlargement, improvement, reconstruction or repair of an existing building; or

(b) the making of an extension of, or annexe to, an existing building, being an extension, or annexe –

(i) that provides for internal access to the existing building, or

(ii) of which the separate use, letting or disposal is prevented by a restrictive agreement or covenant, or by permission under the Planning and Building (Jersey) Law 2002.

(3) For the purpose of paragraph (2) –

(a) the references to an existing building include any part of a building that remains above ground level; and

(b) any works carried out on a site that includes such an existing building are to be treated as falling within paragraph (2)(a) or (b) unless the existing building is demolished completely to ground level.[43]

(4) Paragraph (3) does not apply if –

(a) the person started constructing the dwelling before the date on which that paragraph came into force; and

(b) the supply or importation of the goods takes place within 2 years after that date.[44]

(5) A refund under this Article must not exceed £50,000 for each dwelling.[45]

52 Relief on supply or importation of certain second-hand goods

(1) The States may by Regulations make provision for securing a reduction of the GST chargeable on –

(a) a supply of goods where the previous supply or importation of the same goods was not chargeable to GST;

(b) an importation of goods where the previous importation of the same goods was not chargeable to GST; or[46]

(c) a supply, or importation, of second-hand goods.

(2) A reference in paragraph (1)(a) or (b) to a supply or importation that was not chargeable to GST includes –

(a) a supply, or importation, when this Law was not in force;

(b) a supply that was zero-rated or exempt from GST; or

(c) an importation of zero-rated goods.

(3) Provision may be made under this Article on the basis of the marginal value of a supply or of goods, or on any other basis.

53 Refunds of GST for public sector and other cases

(1) The Comptroller shall refund GST to a person to whom this Article applies if the following conditions are satisfied –

(a) GST is chargeable on the supply of goods or services to the person or on the importation of any goods by the person;

(b) the supply or importation is not for the purpose of any business carried on by the person;

(c) the person has made a claim to the Comptroller for the refund;

(d) the claim is made within the approved time or, if no time has been approved, within 12 months after the day when the supply or importation occurred;

(e) the claim is in the approved form, or if no form has been approved, in any form sufficient to show that the conditions set out in this paragraph (other than in this sub-paragraph) are satisfied;

(f) the GST has actually been paid.

(2) If goods or services so supplied to or imported by the person cannot be conveniently distinguished from goods or services supplied to or imported by the person for the purpose of a business carried on by the person, the amount to be refunded under this Article shall be such amount as remains after deducting from the whole of the GST chargeable on the supply or importation such proportion of the GST as appears to the Comptroller to be attributable to the supply or importation for the purpose of the business.

(3) However, if –

(a) the GST attributable to the supply or importation for the purpose of the business is or includes GST attributable to supplies referred to in Article 36(2)(c) or (d); and

(b) the GST attributable to those supplies is in the opinion of the Comptroller an insignificant proportion of the GST chargeable on the supply or importation,

the Comptroller may include the GST attributable to the exempt supplies in the GST refunded under this Article.

(4) This Article applies to the following persons –

(a) the 12 parishes of Jersey;

(b) the States;

(c) any person that the States may prescribe by Regulations.

(5) References in this Article to GST chargeable do not include any GST that, by virtue of Regulations under Article 36(4), is excluded from credit referred to in Article 34(1).

54 Bad debts of supplier

(1) The Comptroller shall refund GST to a person if the following conditions are satisfied at the time when a claim for the refund is made to the Comptroller –

(a) a person has supplied goods or services for a consideration in money and has accounted for and paid GST on the supply;

(b) all or part of the consideration for the supply has been written off in the person's accounts as a bad debt;

(c) a period of at least 6 months has elapsed since the supply;

(d) the value of the supply did not exceed its open-market value;

(e) in the case of a supply of goods, the property in the goods has passed to the recipient, whether or not the recipient still has property in the goods;

(f) the claim is by the person who made the supply;

(g) the claim is made within the approved time or, if no time has been approved, within 12 months after the day when the last writing-off (as referred to in sub-paragraph (b)) occurred in respect of the consideration for the supply;

(h) the claim is in the approved form, or if no form has been approved, in any form sufficient to show that the conditions set out in this paragraph (other than in this sub-paragraph) are satisfied.

(2) The claimant shall keep, for the approved period and in the approved form and approved manner, a record of information relating to the claim and to any payments by way of a consideration.

(3) The claimant shall repay an amount paid by way of refund of GST under this Article if the claimant fails to comply with paragraph (2) in respect of the claim.

(4) If the claimant subsequently receives payment by way of part or all of the consideration written off, the claimant shall repay such part of the refund under this Article as would correspond to the GST on the payment.

(5) The Comptroller may, by general direction, specify principles for the purposes of this Article, including principles as to the evidence necessary to substantiate claims.

(6) Those principles shall be taken into account in deciding for the purposes of this Article whether any payment or other value is to be counted against a consideration and whether a consideration has been written off.

55 Relief from GST on importation of goods

(1) The States may by Regulations make provision for remitting or repaying the whole or part of the GST chargeable on the importation of any goods that have previously been exported from Jersey.

(2) The States may by Regulations make provision for remitting or repaying the whole or part of the GST chargeable on the importation of any goods that have, after their importation, been exported from Jersey.

(3) The States may by Regulations make provision for securing relief from the whole or part of the GST chargeable on the importation of goods to the extent that the relief appears to the States to be necessary or expedient, having regard to any international agreement, or international arrangement, that concerns Jersey directly or indirectly.

(4) The States may by Regulations impose conditions prohibiting or restricting the disposal of, or dealing with, goods referred to in paragraph (1) or (3) after their importation.

(5) If those conditions are not complied with, any GST on the importation, being GST that has been the subject of relief under Regulations under paragraph (3), shall, to the extent that the Regulations so prescribe, become due from the person who had the benefit of the relief.

(6) If –

(a) it is proposed that goods imported by any person with the benefit of relief under Regulations made under this Article be transferred to another person; and

(b) on an application made by the second person, the Comptroller so directs by direction given to the second person,

this Law shall have effect as if, on the date of the transfer of the goods (and in place of the transfer), the goods were exported by the first person and imported by the second person, so that relief under Regulations made under this Article shall apply in relation to the GST chargeable on the importation of the goods by the second person.

56 Other relief

(1) The States may by Regulations make provision for enabling or requiring the remission or refund of GST, or the giving of relief from GST, in such circumstances as the Regulations prescribe.

(2) The Comptroller may, by direction, make provision for enabling or requiring the remission or refund of GST, or the giving of relief from GST, in such circumstances as the direction specifies.[47]

PART 12

INTERNATIONAL SERVICES ENTITIES

56A International services entity[48]

For the purposes of this Part, an entity is an "international services entity" while its name is listed under Article 59(1) or (5).

57 GST not chargeable on supplies to international services entity

(1) GST shall, despite anything else in this Law, not be chargeable on the supply of goods, or of a service, to an international services entity if –

(a) the conditions set out in paragraph (2) are satisfied; and

(b) any requirements that the States may by Regulations prescribe for the purposes of this Article are met in relation to the goods or service, the supply and the international services entity.

(2) In the case of the supply of –

(a) goods, the goods are to be used, or held, wholly and exclusively for the purpose of any business carried on by or through the international services entity; or

(b) a service, the service is supplied wholly and exclusively for the purpose of any business carried on by or through the international services entity.[49]

57A International services entity not taxable person[50]

A supply of goods or of a service, being a supply made by an international services entity, shall not be a taxable supply unless any requirements that the States may by Regulations prescribe for the purposes of this Article are not satisfied in relation to the goods or service, the supply or the international services entity.

58 Article 57 does not affect GST nature of supply

The operation of Article 57 shall not have the effect, for the purposes of paragraph 1 of Schedule 1 or for the purposes of any other provision of this Law, that a taxable supply becomes other than a taxable supply, an exempt supply becomes other than an exempt supply or a zero-rated supply becomes other than a zero-rated supply.

59 Listing of international services entities

(1) The Comptroller shall enter the name of an entity on a list kept by the Comptroller for the purposes of this Part if –

(a) application is made to the Comptroller for the entry;

(b) the Comptroller is satisfied that the entity meets the requirements of Article 60; and

(c) the prescribed fee has been paid in respect of the application.

(2) The Comptroller shall remove the name of an entity from that list if –

(a) the entity applies to the Comptroller for the name to be removed;

(b) any periodic or other sum prescribed by the Regulations is not paid in respect of the entity by the date prescribed by the Regulations; or

(c) the Comptroller is not satisfied that the entity meets the requirements of Article 60.

(3) An international services entity the name of which is on the list kept by the Comptroller for the purposes of this Part may keep its own list of entities if authorized under paragraph (4) to do so.

(4) The Comptroller shall, by annotation against the name of an international services entity on the list kept by the Comptroller for the purposes of this Part, authorize the entity to keep its own list of entities if –

(a) application is made to the Comptroller for authority for the international services entity to maintain its own list;

(b) the Comptroller is satisfied that the international services entity is registered to carry on trust company business under the Financial Services (Jersey) Law 1998; and

(c) any requirements that the States may by Regulations prescribe for the purposes of this Article are met in relation to the international services entity.

(5) An international services entity while so authorized may include on its own list the name of any entity –

(a) in relation to which the international services entity carries on trust company business within the meaning of the Financial Services (Jersey) Law 1998;

(b) that meets the requirements of Article 60; and

(c) that is not a person or arrangement prescribed by Regulations, or specified by direction, under Article 60(1)(h) unless the Regulations otherwise provide or the direction otherwise provides.[51]

(6) The Comptroller shall revoke that authority of an international services entity if –

(a) the international services entity applies to the Comptroller for the revocation of the authority; or

(b) the Comptroller is not satisfied that the international services entity meets the conditions referred to in paragraph (4)(b) or the requirements (if any) referred to in paragraph (4)(c).

(7) If the fee referred to in paragraph (1)(c) or the sum referred to in paragraph (2)(b) is calculated on the basis of numbers (or other characteristics) of entities, the Comptroller may accept what he or she considers to be a fair estimate, or reasonable prediction, of the fee or sum in cases where the precise calculation of the fee may be impracticable.[52]

60 Entities eligible for listing as international services entities[53]

(1) An entity meets the requirements of this Article if it is –

(a) a body corporate that meets the conditions set out in paragraph (2);

(b) a trustee (in the trustee's capacity as a trustee of one or more trusts within the meaning of the Trusts (Jersey) Law 1984) that meets the conditions set out in paragraph (2);

(c) a partnership (which, in this Article, includes a limited partnership and a limited liability partnership) that meets the conditions set out in paragraph (2);

(d) an Anstalt, Stiftung, or foundation, that meets the conditions set out in paragraph (2);

(e) a collective investment fund;

(f) an unregulated fund;

(g) an alternative investment fund;

(ga) a limited liability company that meets the conditions set out in paragraph (2); or

(h) a person or arrangement prescribed by Regulations made by the States, or specified by direction, that meets the conditions set out in paragraph (3).[54]

(2) Those conditions are, in respect of any entity referred to in paragraph (1)(a), (b), (c), (d) or (ga) –

(a) except as provided in sub-paragraph (b), that all of the following requirements are met –

(i) not more than 10% in value of all the supplies made by the entity of goods and services are made to individuals who belong in Jersey,

(ii) to the extent that the value of all the supplies of goods or services made by the entity in Jersey exceeds 10% of the value of all supplies of goods and services made by the entity, the supplies in Jersey are made only to an international services entity,

(iii) no individual who belongs in Jersey has the effective use, or the effective enjoyment, of any asset owned or administered by the entity,

(iv) no individual who belongs in Jersey has the effective use, or the effective enjoyment, of any goods, or service, supplied to or by the entity,

(v) such other requirements in respect of the entity as the States may prescribe by Regulations; or

(b) if not all of the requirements set out in sub-paragraph (a) are met in respect of the entity, that both of the following requirements are met –

(i) the Comptroller is satisfied that the main purposes and main functions of the entity –

(A) are substantially consistent with the requirements set out in sub-paragraph (a), and

(B) are not the avoidance, or reduction, of the liability to GST of an individual who belongs in Jersey,

(ii) the Comptroller approves the entity for the purposes of this Article.[55]

(3) Those conditions are, in respect of any entity referred to in paragraph (1)(h), that both of the following requirements are met –

(a) the Comptroller is satisfied that the main purposes and main functions of the entity are not the avoidance, or reduction, of the liability to GST of an individual who belongs in Jersey;

(b) the Comptroller approves the entity for the purposes of this Article.[56]

(4) The condition set out in paragraph (2)(a)(iii) or (iv) shall be taken to be satisfied in a case or circumstances where, despite the fact that that clause would not, but for this paragraph, be satisfied, the Comptroller specifies by direction that the condition shall be taken to be satisfied.

(5) In this Article, a reference –

(a) to a collective investment fund is a reference to a collective investment fund within the meaning of the Collective Investment Funds (Jersey) Law 1988;

(b) to an unregulated fund is a reference to an unregulated fund within the meaning of the Collective Investment Funds (Unregulated Funds) (Jersey) Order 2008;

(c) to an alternative investment fund is a reference to a scheme or arrangement which is an AIF within the meaning given by Regulation 3 of the Alternative Investment Funds (Jersey) Regulations 2012;

(d) to a limited liability company is a reference to a limited liability company within the meaning of the Limited Liability Companies (Jersey) Law 2018.[57]

(6) For the purposes of this Article, an individual shall be treated as belonging in Jersey if –

(a) the individual has an establishment there and no fixed establishment elsewhere in the world;

(b) the individual has no establishment anywhere in the world but the individual's usual place of residence is in Jersey; or

(c) the individual has establishments both in Jersey and elsewhere in the world and the individual's establishment at which, or for the purposes of which, goods, services or assets are most directly used or enjoyed or to be used or to be enjoyed is in Jersey.[58]

61 [59]

62 [60]

63 Notice

(1) The Comptroller shall serve notice on a person who applies for the entering of a name on a list kept by the Comptroller for the purposes of this Part, being notice in writing that specifies whether the Comptroller has entered the name and the date when the entry (if any) has effect.

(2) The Comptroller shall serve notice on an international services entity if the Comptroller proposes (otherwise than in a response to an application from the international services entity) to remove the entity's name from a list kept by the

Comptroller for the purposes of this Part, being notice in writing of that proposal and the date when the removal is to have effect.

(3) The Comptroller shall serve notice on a person who applies for authority under Article 59(4), being notice in writing that specifies whether the Comptroller has granted the authority and the date when the authority (if any) takes effect.

(4) The Comptroller shall serve notice on an international services entity if the Comptroller proposes (otherwise than in a response to an application from the international services entity) to revoke the entity's authority granted under Article 59(4), being notice in writing of that proposal and the date when the revocation is to have effect.[61]

64 Changes to be notified

(1) A person shall notify the Comptroller of any change in the circumstances of the person that means that a detail is no longer up to date in respect of the person if the detail –

(a) appears in information given (whether by notice, application or otherwise) to the Comptroller under this Part; and

(b) is of a class that the Comptroller has specified by general direction.

(2) The person shall do so within 30 days after the day when the change occurs.

(3) A person who, without reasonable excuse, fails to comply with this Article shall be guilty of an offence and liable to a fine of level 3 on the standard scale.[62]

65 Evaluating supplies

The value of a supply of goods or services shall be determined for the purposes of this Part on the basis that no GST is chargeable on the supply.

66 Opportunity to be heard

(1) The Comptroller shall not refuse to enter a name on, and shall not (otherwise than in response to an application from the relevant international services entity) remove a name from, a list kept by the Comptroller for the purposes of this Part without first giving either the person who applied for its entry on the list or the relevant international services entity an opportunity to be heard on the question whether the name should be on the list.

(2) The Comptroller shall not refuse to grant authority under Article 59(4), and shall not (otherwise than in response to an application from the relevant international services entity) revoke any such authority, without first giving either the person who applied for the authority or the relevant international services entity an opportunity to be heard on the question whether the authority should be granted or revoked (as the case requires).[63]

PART 13

ADMINISTRATION

67 [64]

68 [65]

69 Application of Customs and Excise (Jersey) Law 1999

(1) An expression in any provision of the Customs and Excise (Jersey) Law 1999 (to the extent that the provision applies to or in respect of the importation of goods or imported goods), being an expression that is, or means –

(a) customs, shall include the administration of GST on the importation of the goods;

(b) customs duty, duty chargeable on goods, or duty on or in respect of imported goods, shall include GST on the importation of the goods; or

(c) dutiable goods, or goods dutiable under the Customs and Excise (Jersey) Law 1999, shall include goods the importation of which is chargeable to GST.

(2) Notwithstanding Article 5(2) of the Customs and Excise (Jersey) Law 1999, the Agent of the Impôts and his or her officers shall be subject to the general control of the Minister for Treasury and Resources in their discharge of functions in relation to GST.

(3) Notwithstanding anything in this Law or in any other enactment –

(a) the Comptroller may disclose information to the Agent of the Impôts, for the purposes of the administration of GST on the importation of goods and the administration of GST in general; and

(b) the Agent of the Impôts may disclose information to the Comptroller for the same purposes.[66]

(4) A person to whom information is disclosed pursuant to paragraph (3) shall use it only for the purposes for which it is disclosed.

(5) A reference in paragraphs (3) and (4) to information shall include personal data within the meaning of the Data Protection (Jersey) Law 2018.[67]

(6) The States may by Regulations amend or modify the Customs and Excise (Jersey) Law 1999 (or this Law) for ensuring the application of the Customs and Excise (Jersey) Law 1999 to or in respect of GST on the importation of goods, including for avoiding any conflict or duplication in provisions that apply to or in respect of GST on the importation of goods.

70 Details of application of Customs and Excise (Jersey) Law 1999

Without affecting the operation of Article 69, Schedule 7 shall have effect for the purposes of the application and interpretation of the Customs and Excise (Jersey) Law 1999 in relation to GST.

PART 14

FAILURE TO COMPLY

71 [68]

72 [69]

73 Penalty tax if failure to notify or unauthorized issue of invoices

(1) If a person –

(a) fails to comply with a requirement to give a notice under Schedule 1;

(b) fails to comply with Article 40; or

(c) not being a registered person, issues one or more invoices showing an amount as being GST or as including an amount attributable to GST,

the person shall be liable to penalty tax of the higher of the following amounts –

(i) £200;

(ii) 10% of the relevant GST (if any).

(2) In this Article, "relevant GST" means –

(a) in relation to a person's failure to give notice under paragraph 3 of Schedule 1 of the person's liability to be registered, the GST for which the person is liable for the period from when the person became liable to be registered to the date on which the Comptroller received notice of that liability or the date on which the Comptroller in fact registered the person (whichever is the earlier date);

(b) in relation to a person's failure to give notice under paragraph 20(3) or (4) of Schedule 1 of a change, the GST for which the person, if not exempted under that paragraph, would have been liable for the period starting with the change and ending on the date on which the Comptroller received notice of the change or the date on which the Comptroller in fact knew about the change (whichever is the earlier date); or

(c) in relation to the issue of one or more invoices referred to in paragraph (1)(c), the sum of the amounts shown on the invoices as GST, or taken as representing GST.

(3) If a person is convicted of an offence (whether under this Law, under the Regulations or otherwise) because of any conduct or is served notice of a penalty under Part 4 of the Revenue Administration (Jersey) Law 2019 because of any conduct, the conduct shall not also give rise to liability to penalty tax under this Article.[70]

74 Surcharge if GST not paid or return not made

(1) If a person fails to pay an amount of GST on time the person shall be liable to pay a surcharge of 10% of the amount.[71]

(2) If a person fails to furnish on time a return that is required by or under this Law in respect of a prescribed accounting period that applies to the person, the person shall be liable to pay a surcharge of £100 on the amount of GST that the person is required to pay in respect of that period.[72]

(2A) If a person fails to furnish on time a return described in paragraph (2) by midnight on the specified date, the person is liable to pay a further surcharge of £100 in respect of each month after the specified date that the return is not furnished up to a maximum of 9 months.[73]

(2B) In paragraph (2A), the specified date is the date that is 3 months after the date on which a return is required by or under this Law.[74]

(2C) For the purposes of paragraph (2A) a return is not furnished in respect of a month if it has not been furnished by midnight on the final day of that month.[75]

(3) If a person is convicted of an offence (whether under this Law, under the Regulations or otherwise) or is assessed to penalty tax referred to in Article 73 because of any failure, the failure shall not also give rise to liability to a surcharge under this Article.[76]

75 Assessment and surcharge if returns or paperwork inadequate

(1) To the extent that a taxable person has failed to meet the requirements of or under this Law in respect of the making of returns or the provision of information, the Comptroller may, to the best of the Comptroller's judgment –

(a) assess the amount of GST due from the person; and

(b) determine the relationship between any supply, or any credit or other amount, and one or more prescribed accounting periods.[77]

(2) If the Comptroller exercises the power under paragraph (1) in respect of a person for a prescribed accounting period that falls immediately after a prescribed accounting period for which the Comptroller has already exercised on an earlier occasion the same power in respect of the same person, the Comptroller may assess an amount of £200 by way of surcharge on the amount of GST assessed for the later period.

(3) For the purpose of paragraph (2) it makes no difference if the amount of GST assessed is zero.

76 Direction to account for goods or assessment of goods

(1) If a taxable person has, in the course or furtherance of a business carried on by the person, been supplied with, or imported, any goods or otherwise obtained possession or control of any goods, the Comptroller may by direction require the person to account for the goods.

(2) If the person fails within the time specified in the direction to show that the goods –

(a) have been or are available to be supplied by the person;

(b) have been exported or otherwise removed from Jersey without being exported or so removed by way of supply; or

(c) have been lost or destroyed,

the Comptroller may assess to the best of the Comptroller's judgment the amount of GST that would have been chargeable in respect of the supply of the goods if they had been supplied by the person.

(3) The assessment shall relate the supply to one or more prescribed accounting periods.

(4) A person who without reasonable excuse fails to comply with a direction under paragraph (1) shall be guilty of an offence and liable to a fine of level 3 on the standard scale.[78]

77 Assessment if overpayment by Comptroller

(1) If the Comptroller has repaid an amount of GST to a person, or credited an amount of GST to a person, for a prescribed accounting period, and the Comptroller should not have done so, the Comptroller may by direction given to the person assess that amount as being GST due from the person for that period.

(2) The amount shall be payable within the prescribed accounting period during which the assessment is actually made, or within such later prescribed accounting period as the Comptroller specifies by direction given to the person.

(3) This Article applies –

(a) whether the fact that the Comptroller should not have repaid or credited the amount would have been plain to the Comptroller on the facts at or before the time of doing so or came to be known to the Comptroller only later;

(b) whether or not there was a failure or error on the part of the person; and

(c) whether or not there was a failure or error on the part of the Comptroller.

(4) This Article also applies if an amount becomes due for repayment by a person to the Comptroller only because the person's registration is cancelled after the Comptroller repays or credits an amount to the person.

78 Time limits on assessments

(1) An assessment under Article 75 or 76 of an amount of GST shall not be made after the latest of the following anniversaries –

(a) the fifth anniversary of the last day of the prescribed accounting period to which the assessment relates;

(b) the anniversary of the day when the Comptroller has evidence of facts sufficient, in the opinion of the Comptroller, to justify the making of the assessment;

(c) the anniversary of the day when the Comptroller has further evidence (if any) of a person's conduct sufficient, in the opinion of the Comptroller, to justify the making of a further assessment after the making of a previous assessment under Article 75 or 76 in respect of the person's same conduct (whether or not the previous assessment was made under the same Article as the further assessment).[79]

(2) An assessment under Article 77 of an amount of GST shall not be made after the second anniversary of the day when the Comptroller has evidence of facts

sufficient, in the opinion of the Comptroller, to enable the making of the assessment.

(3) An assessment under this Part (except under Article 75, 76 or 77) of an amount of GST shall not be made after –

(a) in the case of an assessment in respect of an importation of goods, the fifth anniversary of the day when the importation occurred; or

(b) in the case of any other assessment, the fifth anniversary of the last day of the last prescribed accounting period to which the assessment relates.[80]

(4) An assessment under this Part of penalty tax or of a surcharge shall not be made –

(a) in respect of a person who was a taxable person at the time when the conduct giving rise to the liability to the penalty tax or surcharge occurred, after the fifth anniversary of the last day of the prescribed accounting period in which that conduct occurred; or

(b) in respect of a person who was not a taxable person at the time when the conduct giving rise to the liability to the penalty tax or surcharge occurred, after the fifth anniversary of the last day on which that conduct occurred.[81]

(5) An assessment of GST may be made at any time if it is required due to a deliberate action or inaction by the taxable person.[82]

(6) Despite this Article, in respect of an individual who has died, the Comptroller shall not assess under this Part an amount of GST, or of penalty tax or of a surcharge, after the third anniversary of the death.

79 Factors in determining penalty tax or surcharge

(1) Penalty tax or a surcharge specified in any provision of this Part is a maximum, and the penalty tax or surcharge assessed or imposed in any case may be less than that amount or zero.

(2) In determining a penalty tax or surcharge, the Comptroller –

(a) may take into account such matters as the States may by Regulations prescribe as matters that may be taken into account; and

(b) shall take into account such matters as the States may by Regulations prescribe as matters that shall be taken into account.

(3) To the extent that it would not be inconsistent with this Law or the Regulations to do so, the Comptroller may take into account such matters as he or she thinks fit in determining penalty tax or a surcharge.

80 General

(1) The cessation of any conduct giving rise to penalty tax or a surcharge under this Part shall not affect the liability to the penalty tax or surcharge.

(2) The Comptroller may waive a person's liability to penalty tax or a surcharge under this Part if the person satisfies the Comptroller that there is a reasonable excuse for the failure that gave rise to the liability and that the failure did not involve dishonesty.

(3) The Comptroller may make more than one assessment under this Part, or under more than one provision of this Part, in respect of the same person, the same prescribed accounting period or the same set of facts.

(4) For the avoidance of doubt, it is hereby stated that liability in any case to penalty tax, or to a surcharge, under this Part shall be in addition to any liability in that case to GST under any other Part.

(5) Liability to penalty tax or to a surcharge under this Part in any case shall not be affected by any absence in that case of a charge to GST under any other Part.

81 Notice of assessment

(1) If a person is liable to penalty tax or a surcharge under this Part, the Comptroller may assess the penalty tax or surcharge.

(2) The Comptroller shall serve notice on a person of an assessment (whether of an amount of GST or of penalty tax or of a surcharge) made in respect of the person under this Part and of the amount of GST or penalty tax or surcharge assessed in the assessment.

(3) The notice shall specify the date to which any amount of GST, and any penalty tax or surcharge, has been assessed in the assessment.

(4) An amount of GST, or penalty tax or surcharge, assessed and notified to a person under this Part shall be recoverable as GST due from the person.

PART 15

LATE REFUNDS

82 Loading on late payments and refunds

(1) If a person is entitled to a GST credit and the conditions set out in paragraph (3) are satisfied, any payment or refund to the person of the credit or refund shall be increased by 5% or £50, whichever is the greater amount.

(2) If a person is entitled to a refund under Article 53 or under Regulations under Part 4, and the conditions set out in paragraph (3) are satisfied, the refund shall be increased by 5% or £50, whichever is the greater amount.

(3) The conditions are –

(a) that a return or claim has been made under this Law or the Regulations and the return or claim shows that an amount is due by way of payment or refund;

(b) that the amount does not exceed the payment or refund in fact due by more than 5% or £250, whichever is the greater;

(c) that, in the case of a return, the return has been made in accordance with any requirements of or under this Law; and

(d) that the Comptroller has failed to make the payment or refund within 30 days after the day on which the Comptroller received the return or claim, or if the States prescribe another period by Regulations, that other period instead.

(4) An amount to which a person is entitled under paragraph (1) shall be treated as an amount due by way of credit under Article 34.

(5) An amount to which a person or body is entitled under paragraph (2) shall be treated as an amount due by way of refund under Article 53, or under Regulations under Part 4, as the case requires.

83 Refund of excess amounts accounted for as output tax[83]

(1) If a person has accounted for an amount as output tax to the Comptroller that exceeds the amount actually due to the Comptroller, the Comptroller shall, on a claim by the person made within a period of 5 years from the date on which the return for the tax period became due, be liable to refund the excess amount to the person.

(2) Despite any other law, the Comptroller shall not be liable to refund the excess amount except as required under this Article.

(3) The Comptroller shall not in any case be liable to refund the amount to the extent that the refund would unjustly enrich the claimant.

PART 16

APPEALS

84 Appeal against decisions

(1) An appeal shall lie in accordance with this Part to the Commissioners under Part 6 of the Income Tax (Jersey) Law 1961 against –

(a) a direction referred to in paragraph (2);

(b) a decision of the Comptroller not to give a direction that has been applied for; or

(c) a decision of the Comptroller in relation to any of the matters referred to in paragraph (2) other than a direction.

(2) The directions and other matters are the following –

(a) the registration, or cancellation of the registration, of a person;

(b) an application under Part 3;

(c) a direction under Article 14(1) to appoint a GST representative;

(d) a direction under Article 14(5) or 46 to give security;

(e) the GST chargeable on the supply of goods or services;

(f) the amount of any input tax credited to a person;

(g) the attribution of input tax under Article 36;

(h) a claim by a taxable person under Article 38;

(i) a direction concerning payment on account under Article 45;

(j) a claim for a refund under Article 51;

(k) a claim for a refund under Article 53;

(l) a claim for a refund under Article 54;

(m) an application, removal of a name, revocation of an authority, or acceptance of an estimate or prediction under Part 12;

(n) penalty tax or a surcharge under Part 14;

(o)

(p)

(q)

(r) an assessment or determination under Article 75;

(s) a direction to account, or an assessment, under Article 76;

(t) an assessment under Article 77;

(u) a claim for a refund under Article 83;

(v) a direction under paragraph 8 or 10 of Schedule 1;

(w) a supplementary direction under paragraph 9 of Schedule 1;

(x) a refusal to register a group under paragraph 13 of Schedule 1;

(y) a refusal to vary the registration of a group under paragraph 15 of Schedule 1;

(z) the removal, under paragraph 16 of Schedule 1, of an entity from the registration of a group;

(aa) a cancellation under paragraph 19 of Schedule 1;

(ab) a refusal to exempt a person under paragraph 20 of Schedule 1;

(ac) a direction under paragraph 2 or 3 of Schedule 4;

(ad) any other direction, other than a general direction;

(ae) the imposition of any condition under this Law or the Regulations;

(af) any other matter relating to this Law or the Regulations, being a matter that the States prescribe by Regulations for the purposes of this Article.[84]

85 Application of Part 6 of Income Tax (Jersey) Law 1961

(1) Articles 27, 28(1), 29(1) to (3) and (6) and (7), 29A and 31 to 36 of the Income Tax (Jersey) Law 1961, or an Order made under Article 29(8) of that Law, applies to an appeal under this Part as if it were an appeal against an assessment within the meaning of those provisions of the Income Tax (Jersey) Law 1961.[85]

(2) In the application of those provisions of the Income Tax (Jersey) Law 1961 to an appeal under this Law –

(a) a reference to an assessment shall be taken to be a reference to the relevant direction, or decision, of the Comptroller against which an appeal is made under this Law;

(b) a reference in Article 27(1) of the Income Tax (Jersey) Law 1961 to 40 days of the notice of the assessment shall be taken to be a reference to 40 days

following the service of notice of the direction, or decision, against which the appeal is being made;

(c) Article 31(1) of the Income Tax (Jersey) Law 1961 shall read as if there were substituted for it the following paragraph –

"(1) If the Commissioners have received notice of appeal against a direction or decision, they may issue a precept to the appellant ordering the appellant to deliver to them, within the time limited by the precept, a schedule containing such particulars, for their information, as they may demand respecting any transactions that concern the appellant, or any matter relating to GST that concerns the appellant, and the Commissioners are empowered to demand those particulars at their discretion whenever it appears to them necessary to do so for the purposes of the appeal.";

(d) Article 34(1) of the Income Tax (Jersey) Law 1961 shall read as if there were substituted for it the following paragraph –

"(1) Whenever the Commissioners require further information relating to a schedule, they may, at any time and from time to time, by precept, put any questions in writing concerning the schedule, or any matter that is contained or ought to be contained in the schedule, or concerning any matter relating to GST that concerns the appellant, and may require true and particular answers, signed by the appellant, to be given within 7 days after the service of the precept.".

86 Further provisions relating to appeals

(1) The Commissioners may, on an appeal, make such determinations as they think fit, and those determinations may include –

(a) upholding the direction, or decision, appealed against;

(b) revoking the direction, or decision, appealed against and referring the matter to the Comptroller for a fresh determination;

(c) revoking the direction, or decision, appealed against and substituting their own direction, or decision, as if they were exercising the powers of the Comptroller under this Law and the Regulations;

(d) varying the direction, or decision, appealed against; or

(e) giving any direction that the Comptroller could have done in relation to the matter that was the subject of the direction, or decision, appealed against.

(2) The Commissioners may at any time refuse to hear an appeal unless the appellant –

(a) has made all the returns that the appellant is required by or under this Law to make;

(b) has paid the amounts that the appellant is required to pay by or under this Law, except any amount that is the subject of a direction, or decision, against which the appeal is brought;

(c) has deposited with the Comptroller any amount that is the subject of a direction, or decision, against which the appeal is brought;

(d) complies with any precept of the Commissioners under Article 31 of the Income Tax (Jersey) Law 1961 as applied for the purposes of this Part; and

(e) furnishes such information as the Commissioners may demand under Article 34 of the Income Tax (Jersey) Law 1961 as applied for the purposes of this Part.

(3) If –

(a) an appeal is brought against a direction, or decision, of the Comptroller with respect to, or to so much of any assessment as concerns, the amount of input tax that may be credited to any person or the proportion of input tax allowable under Article 36;

(b) the appeal relates, in whole or in part, to a determination by the Comptroller as to the purposes for which any goods or services were or were to be used by any person, or as to whether or to what extent the matters to which any input tax was attributable were or included matters other than the making of supplies referred to in Article 36(2)(b); and

(c) GST for which, in pursuance of the determination, there is no entitlement to a credit is GST on the supply or importation of something in the nature of a luxury, amusement or entertainment,

the Commissioners shall not allow the appeal, or, as the case may be, so much of the appeal as relates to the determination, unless they consider that the determination was unreasonable or would have been unreasonable if information brought to the attention of the Commissioners had been available to be taken into account by the Comptroller when the determination was made.

(4) If, on an appeal against a decision about an assessment, the Commissioners find that the amount specified in the assessment is less than it ought to have been, they may make an order specifying the correct amount to be paid by the appellant to the Comptroller.

(5) If the Commissioners find on an appeal that a sum is due to the appellant corresponding –

(a) to the whole or part of an amount deposited as referred to in paragraph (2)(c); or

(b) to the whole or part of any GST credit,

they may order the Comptroller to pay the sum to the appellant with interest at such rate as is payable under Part 5 of the Revenue Administration (Jersey) Law 2019.[86]

(6) If the Commissioners find on an appeal that a sum is due from the appellant they may, to the extent that the sum has not been deposited as referred to in paragraph (2)(c), order the appellant to pay the sum to the Comptroller with interest at such rate as they determine.

(7) If the Commissioners make an order under this Article specifying an amount to be paid by the appellant to the Comptroller, the order shall have effect for the purposes of Part 14 as an assessment of that amount notified under that Part.

87 Settling appeals by agreement

(1) If, before an appeal is determined by the Commissioners, the Comptroller and the appellant agree in writing that the direction, or decision, appealed against is to be treated as upheld, varied in a way so agreed, or revoked, the agreement shall be

treated as if, at the time when it was made, the Commissioners had determined the appeal exactly as so agreed.

(2) If, before an appeal is determined by the Commissioners, the Comptroller and the appellant agree orally that the direction, or decision, appealed against is to be treated as upheld, varied in a way so agreed, or revoked, and the agreement is later set down in writing served by the Comptroller on the appellant or by the appellant on the Comptroller, the agreement shall be treated as if, at the time when the writing was so served, the Commissioners had determined the appeal exactly as so agreed.

(3) The agreement may include such terms, including terms as to costs, as the Commissioners could have set out in any determination of the appeal.

(4) Paragraph (1) shall not apply if, within 30 days after the day when the agreement was made, the appellant gives notice in writing to the Comptroller that the appellant revokes the agreement.

(5) Paragraph (2) shall not apply if, within 30 days after the day when the writing was served, the appellant gives notice in writing to the Comptroller that the appellant revokes the agreement.

(6) If a person who has given a notice of appeal serves further notice on the Comptroller that the person does not want to proceed with the appeal, this Article shall have effect as if, at the time of the service, the appellant and the Comptroller had made a written agreement that the direction, or decision, under appeal should be upheld without variation, being an agreement that shall be treated as if, at the time of the service, the Commissioners had determined the appeal exactly as so agreed.

PART 17

OFFENCES

88 Fraudulent evasion of GST

(1) A person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of GST by the person or by any other person, shall be guilty of an offence.

(2) If a person's conduct during any specified period must have involved the commission by him or her of one or more offences under paragraph (1), then, whether or not the particulars of that offence or those offences are known, the person shall, by virtue of this paragraph, be guilty of an offence.

(3) Without limiting the generality of paragraph (1), a reference in that paragraph to the fraudulent evasion of GST includes a reference to –

(a) the fraudulent obtaining of a refund of GST, of a repayment of GST or of a GST credit;

(b) the fraudulent over-statement of an amount of input tax; and

(c) the fraudulent under-statement of an amount of output tax.

(4) A person who is guilty of an offence against this Article shall be liable to imprisonment for a term of 15 years and to a fine.

89 False information

(1) Any person who knowingly or recklessly provides the Comptroller, or any other person entitled to information under this Law or the Regulations, with information that is false or misleading in a material particular shall be guilty of an offence if the information is provided –

(a) in purported compliance with a requirement imposed by or under this Law; or

(b) otherwise than as mentioned in sub-paragraph (a) but in circumstances in which the person providing the information intends, or could reasonably be expected to know, that the information would be used by the Comptroller, or the other person entitled to the information, for the purpose of carrying out his or her functions under this Law or the Regulations.

(2) Any person who knowingly or recklessly provides the Comptroller, or any other person entitled to information under this Law or the Regulations, with information that is false or misleading in a material particular shall be guilty of an offence if the information is provided in connection with an application under this Law or the Regulations.

(3) A person who is guilty of an offence against this Article shall be liable to imprisonment for a term of 5 years and to a fine.

90 Obstructing authorized person

(1) A person shall be guilty of an offence if, without reasonable excuse, the person –

(a) fails to comply with a lawful requirement of an authorized person, being a requirement imposed under this Law or the Regulations;

(b) obstructs an authorized person in the execution of the authorized person's functions under this Law or the Regulations; or

(c) fails to provide such reasonable assistance as an authorized person may require when the authorized person is carrying out his or her functions under this Law or the Regulations on premises occupied by the first-mentioned person.

(2) A person who is guilty of an offence against paragraph (1) shall be liable to imprisonment for a term of 6 months and to a fine.

91 Dealing in goods or using services where GST evaded

If a person deals with any goods or accepts the supply of any services, having reason to believe that GST on the supply of the goods or services, or on the importation of the goods, has been or will be evaded, the person shall be guilty of an offence and liable to a fine.

92 Partners, directors, aiders and abettors

(1) Where an offence under this Law or the Regulations, committed by a partnership treated as a person under Article 11, an association treated as a person under Article 12, a limited liability partnership or a body corporate, is proved to have

been committed with the consent or connivance of, or to be attributable to any neglect on the part of –

(a) a person who is a partner of the partnership or limited liability partnership, or a director, manager, secretary or other similar officer of the association or body corporate; or

(b) any person purporting to act in any such capacity,

the person shall also be guilty of the offence and liable in the same manner as the partnership, association, limited liability partnership or body corporate to the penalty provided for that offence.

(2) If the affairs of an association treated as a person under Article 12, or the affairs of a body corporate, are managed by its members, paragraph (1) shall apply in relation to acts and defaults of a member in connection with the member's functions of management as if the member were a director of the association or body corporate.

(3) A person who aids, abets, counsels or procures the commission of an offence under this Law or the Regulations shall also be guilty of the offence and liable in the same manner as a principal offender to the penalty provided for that offence.

PART 18

MISCELLANEOUS

93 Entry and search of premises and persons

Schedule 8 shall have effect.

94 Display of retail prices

(1) The States may by Regulations make provision for or with respect to the display, disclosure, or other publication, otherwise than on GST invoices, of GST chargeable on the supply of goods or services or importation of goods.

(2) Those Regulations may require that, in advertisements, labels, receipts, or other things, that are or include expressions or indications of retail prices for goods or services supplied, a retail price be expressed or indicated as a global price that includes GST without separate mention of GST.

(3) Regulations under paragraph (1) may specify that any amount of GST, or any amount that includes GST, be rounded to the nearest penny and may specify rules for that rounding.[87]

(4) Paragraphs (2) and (3) are included for the avoidance of doubt and do not limit the generality of paragraph (1).[88]

95 Evidence by certificate, etc.

(1) A certificate of the Comptroller shall be sufficient evidence of any of the following matters set out in the certificate until the contrary is proved –

(a) that a person was or was not, at any date, registered under this Law;

(b) that a return required by or under this Law to be made had or had not been made at any date;

(c) that a statement or notification required by or under this Law to be submitted or given to the Comptroller had been or had not been submitted or given at any date;

(d) that any GST shown as due in any return or assessment under this Law or the Regulations had or had not been paid at any date.

(2) A copy of a document submitted, given, served or otherwise furnished to the Comptroller for the purposes of this Law, being a copy that is the subject of a certificate by the Comptroller to the effect that it is such a copy, shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.

(3) Something that purports to be a certificate of the Comptroller and appears to correspond to a certificate referred to in paragraph (1) or (2) shall be taken to be a certificate of the Comptroller given under that sub-paragraph until the contrary is proved.

96 Statement admissible despite certain statements by Comptroller

(1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in any proceedings to which this Article applies by reason only that one or more of the matters set out in paragraph (2) have been drawn to the person's attention and the person was or may have been induced by that to make the statements or produce the documents.

(2) The matters are the following, however expressed when they were drawn to the person's attention –

(a) that the Comptroller may assess an amount of GST by way of penalty tax or surcharge instead of instituting criminal proceedings;

(b) that the Comptroller may take into account the fact that a person has made a full confession of any dishonest conduct to which the person has been a party or has facilitated the Comptroller's investigation of the conduct;

(c) that the Comptroller or, on appeal, the Commissioners have power to reduce penalty tax or a surcharge.

(3) This Article applies to –

(a) criminal proceedings against the person in respect of an offence (whether under this Law or the Regulations or otherwise) in connection with or in relation to GST; and

(b) proceedings against the person for the recovery of any sum due from the person in connection with or in relation to GST.

97 Comptroller may impose procedural requirements

(1) The Comptroller may, by general direction, specify –

(a) the form of instruments, being applications, claims, demands, notices or notifications or other instruments, served on or given to the Comptroller for the purposes of this Law;

(b) the manner in which those instruments are to be served or given.

(2) For the purposes of this Article, the form of an instrument extends to the documents or information that are to be served or given to the Comptroller along with or following the instrument, whether or not on separate demand by the Comptroller.

(3) The States may by Regulations prescribe the fees that shall accompany the service or giving of instruments, documents, or information, referred to in this Article, as well as any other fee, sum or amount for which this Law makes provision.[89]

(4) In prescribing such fees, sums or amounts, the States may take into consideration such matters as they think fit, and such fees, sums or amounts may be prescribed so as to raise income in excess of the amount necessary to cover the expenses of the Comptroller, and of the Agent of the Impôts, in discharging their functions in respect of GST.[90]

(5) An instrument, document, or information, referred to in this Article is not duly served or given if –

(a) it is not in accordance with any requirements relating to it of this Law, of the Regulations, or of a general direction under paragraph (1);

(b) it is not served or given in accordance with any requirements relating to it of this Law, of the Regulations, or of a general direction under paragraph (1); or

(c) it is not accompanied by such fee as is prescribed in respect of it, or the service or giving, by the Regulations.

(6) The Comptroller may refuse to carry out any function under this Law or the Regulations that relates to an instrument, document, or information, referred to in this Article if the instrument, document, or information is not duly served or given.

98 Directions and notices

(1) A direction, notice, approval, consent, condition, or determination, under this Law or the Regulations by, or imposed by, the Comptroller may apply to all cases, to specified classes of cases, or to specified cases.

(2) A power under this Law or the Regulations of the Comptroller to make a determination or assessment, to give a direction, notice, approval or consent, or to impose a condition, includes a power to amend or revoke the determination, assessment, direction, notice, approval, consent or condition.

(3) However, any requirement imposed by or under this Law to give notice of a direction, approval, consent, condition, or determination, under this Law or the Regulations, or to give notice of the making, giving, or imposition, of such a direction, approval, consent, condition or determination, shall apply also to the amendment or revocation.

(4) A direction shall be of no effect to the extent that it is inconsistent with this Law or the Regulations.

99 Service or notice of directions

(1) A direction for the purposes of this Law by the Comptroller to a person shall be given, except where this Law or the Regulations otherwise provide, by written notice served on the person.

(2) However, if service of such a direction has failed or is not possible, the direction may, except where this Law or the Regulations otherwise provide, be given to the person by any means that are reasonably likely to bring the matter of the direction to the attention of the person.

(3) A general direction for the purposes of this Law by the Comptroller shall be given in accordance with the Regulations or, if no Regulations make provision for that, by any means that are reasonably likely to bring the matter of the direction to the attention of members of the public affected or concerned by the matter.

100 Regulations

(1) The States may by Regulations make provision for the purpose of carrying this Law into effect and, in particular, but without prejudice to the generality of the foregoing, for or with respect to any matter that may be prescribed under this Law by Regulations.

(2) The States may in particular by Regulations –

(a) make further provision about the consequences, for the purposes of this Law, of the registration of an unincorporated association, including the consequences for the association or its officers or members;

(b) generally make further provision about the treatment, for the purposes of this Law, of unincorporated associations and their officers and members;

(c) make further provision about the consequences, for the purposes of this Law, of the registration of a partnership, including the consequences for the partnership or its members;

(d) generally make further provision about the treatment, for the purposes of this Law, of partnerships and their members;

(e) make further provision for or in respect of the inclusion and correction of information in the register;

(f) amend Schedule 1, 2, 3, 4, 5, 6 or 7;

(g) prescribe formal or procedural requirements in relation to applications, claims, demands, notices, notifications, records and other instruments and other matters for the purposes of this Law; or

(h) amend, in any provision of this Law other than Article 8, any expression of time, amount of money, percentage or proportion.

(2A) A reference in paragraph (2)(c) or (d) to a partnership includes a limited partnership and a limited liability partnership.[91]

(3) A reference in paragraph (2)(h) to any expression of time, amount of money, percentage or proportion includes penalty tax and a surcharge, but does not include any fine or term of imprisonment.

(4) Regulations may contain such transitional, consequential, incidental or supplementary provisions as appear to the States to be necessary or expedient for the purposes of the Regulations.

(5) Regulations that amend a Schedule may make the application of the Schedule to something, or the application of this Law to something specified in the Schedule, conditional upon the fulfilment of any conditions prescribed in the Regulations or any conditions imposed by the Comptroller by direction.

(6) Regulations, other than Regulations amending a provision of this Law, may –

(a) allow a matter specified in the Regulations to be determined by the Comptroller; or

(b) make a matter specified in the Regulations the subject of an approval or decision of the Comptroller or agreement with the Comptroller or subject to a condition imposed by the Comptroller or the subject of a direction given by the Comptroller.

(6A) Regulations, other than Regulations amending a provision of this Law, may –

(a) allow a matter specified in the Regulations that relates to GST on the importation of goods to be determined by the Agent of the Impôts; or

(b) make a matter specified in the Regulations that relates to GST on the importation of goods the subject of an approval or decision of the Agent of the Impôts or agreement with the Agent of the Impôts or subject to a condition imposed by the Agent of the Impôts.[92]

(6B) Article 98 shall apply to a determination, approval, or condition, made, given, or imposed, by the Agent of the Impôts in the same way as it applies to a determination, approval, or condition, made, given, or imposed, by the Comptroller.[93]

(6C) Paragraphs (6A) and (6B) do not exclude the application of paragraph (6) in relation to a matter that relates to GST on the importation of goods.[94]

(7) Regulations may create an offence punishable by a fine up to level 3 on the standard scale.[95]

101 Transitional provisions and savings

Schedule 9 shall have effect.

102 Citation

This Law may be cited as the Goods and Services Tax (Jersey) Law 2007.

SCHEDULE 1[96]

(Article 9(1))

REGISTRATION

1 Liability to be registered

(1) A person who makes taxable supplies becomes liable to be registered –

(a) at the end of any month, if the value of the taxable supplies made by the person in the 12 months then ending has exceeded £300,000; or

(b) on any day, if there are reasonable grounds for believing that the value of the taxable supplies made by the person in the 12 months after that day will exceed £300,000.

(2) This paragraph is subject to Article 57A in relation to supplies made by an international services entity, being an international services entity within the meaning of that Article.

(3) If a business carried on by a taxable person is transferred to another taxable person as a going concern, the transferee becomes liable to be registered if –

(a) the value of the taxable supplies made by the transferor in the 12 months ending on the day when the business is transferred has exceeded £300,000; or

(b) there are reasonable grounds for believing that the value of the taxable supplies made by the transferee in the 12 months after the day when the business is transferred will exceed £300,000.

(4) In determining the value of the taxable supplies made by a person for the purposes of this paragraph, supplies of goods or services that are capital assets of the business in the course or furtherance of which they are supplied shall be disregarded.

(5) In this paragraph, and in the other provisions of this Schedule, references to taxable supplies are references to taxable supplies of goods or services in Jersey or of services on which GST is charged under Article 6(1)(c).

(6) In sub-paragraph (5) the reference to supplies of goods or services in Jersey includes supplies of goods that are treated as supplied in Jersey under Article 23(3)(a) by virtue of meeting Condition A or Condition C, but does not include supplies of goods that are treated as supplied in Jersey under Article 23(3)(a) only by virtue of meeting Condition B.

2 Evaluating supplies

(1) The value of a supply of goods or services shall be determined for the purposes of this Schedule on the basis that no GST is chargeable on the supply.

(2) References in this Schedule to supplies are references to supplies made in the course of or furtherance of business.

3 Notification

(1) A person who becomes liable under paragraph 1(1)(a) shall notify the Comptroller of the liability within 30 days after the end of the month referred to in that clause.

(2) A person who becomes liable under paragraph 1(1)(b) shall notify the Comptroller of the liability within 30 days after the day when it arises.

(3) A person who becomes liable under paragraph 1(3) shall notify the Comptroller of the liability within 30 days after the day when the business is transferred.

(4) However, if a person is the subject of registration that is in effect under paragraph 5 when the person becomes liable under paragraph 1, this paragraph shall not apply to that person.

(5) A person who, without reasonable excuse, fails to comply with this paragraph shall be guilty of an offence and liable to a fine of level 3 on the standard scale.

4 Registration

(1) Where the Comptroller is satisfied that a person is liable to be registered, the Comptroller must register the person (whether or not the person has notified liability in accordance with paragraph 3).

(2) The registration of the person shall take effect –

(a) in the case of liability under paragraph 1(1)(a), at the end of the month following the month referred to in that clause in relation to the person or, if an earlier date is agreed to between the Comptroller and the person, at that date instead;

(b) in the case of liability under paragraph 1(1)(b), on the date on which the liability arose in relation to the person; or

(c) in the case of liability under paragraph 1(3), on the date on which the business was transferred to the person.

(3) If a person becomes liable under paragraph 1(1)(a) and (b) at the same time, sub-paragraph (2)(b), and not sub-paragraph (2)(a), shall apply to the registration of the person.

(4) If a person becomes liable under paragraph 1(1) and (3) at the same time, sub-paragraph (2)(c), and not sub-paragraph (2)(a) or (b), shall apply to the registration of the person.

(5) Registration under this paragraph shall remain in force until cancelled.

5 Voluntary registration

(1) If a person who is not liable to be registered satisfies the Comptroller that the person –

(a) makes taxable supplies; or

(b) is carrying on a business and intends to make taxable supplies in the course of or furtherance of that business,

the Comptroller may, on application by the person, register the person.

(2) That registration shall take effect on and from the day on which the application is made or, if an earlier or later date is agreed to by the Comptroller and the person, on and from that date instead.

(3) The registration shall expire at the end of the period specified in respect of the registration in the notice of it under paragraph 6 unless –

(a) the registration is cancelled sooner under this Schedule; or

(b) the person becomes liable under paragraph 1 during the period.

(4) If the person becomes liable under paragraph 1 during that period, the registration shall continue in force until it is cancelled.

(5) In the case of registration under this paragraph, the notice of registration that the Comptroller is required to serve on the person under paragraph 6 shall specify, in addition to the matters set out in paragraph 6, how long the registration is to have effect.

(6) In sub-paragraph (1), references to a person who makes, or intends to make, taxable supplies include references to a person who carries out, or intends to carry out, activities that would, on or after 1st January 2023, be treated as making taxable supplies of goods in Jersey under Article 23(3)(a) (as inserted by the Finance (2022 Budget) (Jersey) Law 2022).

6 Notice of registration

The Comptroller shall serve on a person whom the Comptroller registers (whether under paragraph 4 or under paragraph 5) notice in writing specifying that the person is registered and the date when the registration has effect.

7 Changes to be notified

(1) A registered person shall give notice to the Comptroller of any change in the circumstances of the person that means that any detail of information about the person is no longer up to date, if the detail –

(a) appears in information given (whether by notice, application or otherwise) to the Comptroller under this Schedule; and

(b) is of a class that the Comptroller has specified by general direction.

(2) The person shall give the notice within 30 days after the day when the change occurred.

(3) A person who, without reasonable excuse, fails to comply with this paragraph shall be guilty of an offence and liable to a fine of level 3 on the standard scale.

8 Direction about single taxable person

(1) The Comptroller may give a direction under this paragraph if satisfied immediately before giving the direction that –

(a) each person named in the direction is making or has made taxable supplies;

(b) the activities in the course of which the person is making or has made those taxable supplies form only part of certain activities that should properly be regarded as those of a business described in the direction, the other activities being carried on concurrently or previously (or both) by one or more other persons;

(c) if all the taxable supplies of the business were taken into account, a single person carrying on that business would, immediately before the direction is given, be liable to be registered by virtue of paragraph 1; and

(d) the main reason, or one of the main reasons, for the person's carrying on the activities referred to in clause (b) in the way in which the person does is the avoidance of a liability to be registered, whether that liability would fall on that person, on another person or jointly on 2 or more persons (whether or not they include the first person).

(2) A direction under this paragraph shall be given by written notice served on each of the persons named in the direction.

(3) The effect of the direction is that –

(a) the persons named in the direction shall be treated as members of a single taxable person that carries on the activities of a business described in the direction; and

(b) the single taxable person shall be registered with effect on and from the day when the direction is given or, if the direction specifies a later date, on and from the later date instead.

9 Supplementary direction about single taxable person

(1) If, after a direction has been given under paragraph 8, it appears to the Comptroller that a person who was not named in that direction is making taxable supplies in the course of activities that should be properly regarded as part of the activities of the business described in the direction, the Comptroller may give a supplementary direction by notice served on the person and on the members of the single taxable person.

(2) The effect of the supplementary direction is that the person shall also be treated as a member of the single taxable person with effect on and from the later of the following dates –

(a) the date on which the person began to make those taxable supplies;

(b) the date when the registration of the single taxable person took effect.

10 Consequences of registration as single taxable person

(1) If, immediately before a direction is given under paragraph 8 or 9, a person to be named in the direction is a registered person in respect of the taxable supplies made by the person in the circumstances referred to in paragraph 8(1) or 9(1), the person shall cease to be so registered with effect on and from the day when the person began to be treated as a member of the relevant single taxable person by virtue of the direction.

(2) If a direction is given under paragraph 8 or 9, then for the purposes of this Law –

(a) the relevant single taxable person shall be registered in such name as its members may jointly specify by notice in writing given to the Comptroller not later than 14 days after the day when the direction is given or, if they do not specify a name, in such name as may be specified in a later direction that the Comptroller may give to the members;

(b) any supply of goods or services by or to one of the members in the course of the activities of the single taxable person shall be treated as a supply by or to the single taxable person;

(c) each of the members shall be jointly and severally liable for any GST due from the single taxable person;

(d) a failure by the single taxable person to comply with any requirement imposed by or under this Law shall be treated as a failure by each of the members severally; and

(e) without affecting clauses (a) to (d), the members shall be treated for the purposes of this Law as a partnership carrying on the business of the single taxable person, and any question as to the scope of the activities of that business at any time shall be determined accordingly.

11 Cessation of membership of single taxable person

(1) If –

(a) a member of a single taxable person makes application to the Comptroller to the effect that the member should no longer be regarded as a member for the purposes of paragraph 10(2)(b) to (e); and

(b) the Comptroller is satisfied that the member should no longer be so regarded,

the Comptroller shall, by notice in writing served on all the members, give a direction that the member should no longer be so regarded with effect on and from such date as the Comptroller may specify in the notice.

(2) The applicant shall not be regarded as a member of the single taxable person on and from that date and shall not have any liability by virtue of paragraph 10(2)(b) to (e) for anything done on and from that date.

12 Eligibility for grouping

(1) For the purposes of this Schedule, 2 or more entities, being –

(a) 2 or more bodies corporate; or

(b) one or more partnerships and one or more bodies corporate,

are eligible to be treated as members of a group if the conditions of sub-paragraphs (3) and (4) are satisfied.

(2)

(3) The first condition is that, in the opinion of the Comptroller –

(a) one of the entities controls all of the others;

(b) one person (whether or not an individual) controls all of the entities; or

(c) 2 or more individuals carrying on a business in partnership control all of the entities.

(4) The second condition is that each entity satisfies the Comptroller that it is, taken by itself, liable to be registered by virtue of paragraph 1 or that it –

(a) makes taxable supplies; or

(b) is carrying on a business and intends to make taxable supplies in the course of or furtherance of that business.

(5) For the purposes of this paragraph and paragraphs 13 to 16 –

(a) an entity shall be taken to control an entity if –

(i) the first entity is empowered by an enactment to control the second entity's activities,

(ii) the first entity is the second entity's holding company, or

(iii) in the opinion of the Comptroller, the first entity exercises substantial control in fact over the affairs of the second entity;

(b) one or more individuals shall be taken to control an entity in the circumstance that –

(i) if the one or more individuals were a company, they would be the entity's holding company, or

(ii) in the opinion of the Comptroller, they exercise substantial control in fact over the affairs of the entity; and

(c) a partnership includes a limited liability partnership, but excludes a partnership (within the meaning of Article 11) that is not treated as a person by virtue of Article 11.

13 Groups of entities

(1) The Comptroller may, on application, register as a group 2 or more entities that are eligible to be treated as members of a group.

(1A)

(2) Where the Comptroller grants an application for registration under this paragraph, the Comptroller must give written notice of the registration to the entity that is to be the representative member of the group.

(3) The registration shall take effect on and from the beginning of a prescribed accounting period specified in the notice.

(4) The entities shall then be treated as members of a registered group for the purposes of this Law, and one of them, specified in the notice, shall be taken to be the representative member.

(5) An application under this paragraph with respect to any entities shall be of no effect unless made –

(a) by one of those entities or by the person controlling them;

(b) not less than 90 days before the day on and from which the registration is to take effect, or at such later time as the Comptroller may allow; and

(c) in accordance with any requirements imposed by or under this Law.

(6) The Comptroller may refuse an application made under this paragraph if it appears to the Comptroller necessary to do so for the protection of GST revenue, but shall not otherwise refuse such an application.

14 Consequences of registration as group

If entities are treated as members of a registered group for the purposes of this Law, then for the purposes of this Law –

(a) any business carried on by a member of the group shall be treated as carried on by the representative member of the group;

(b) the supply of goods or services by a member of the group to another member of the group shall be disregarded;

(c) any other supply of goods or services by or to a member of a group shall be treated as a supply by or to the representative member of the group;

(d) GST paid or payable by a member of the group on the importation of goods shall be treated as paid or payable by the representative member and the goods shall be taken to have been imported by the representative member; and

(e) the members of the group shall be liable jointly and severally for any GST due from the representative member.

15 Variation of registration as group

(1) The Comptroller may, on application, vary the registration of a group by adding, removing or substituting entities as members of the group, or cancel the registration of a group.

(2) The Comptroller shall do so by notice in writing to the entity that is or is to be the representative member of the group.

(3) An entity shall not be added or substituted as a member of a group unless eligible to be treated as a member of the group.

(4) Any such variation or cancellation shall take effect on and from the beginning of a prescribed accounting period specified in the notice.

(5) An application under this paragraph with respect to any entities shall be of no effect unless made –

(a) by one of those entities or by the person controlling them;

(b) not less than 90 days before the day on and from which the variation is to take effect, or at such later time as the Comptroller may allow; and

(c) in accordance with any requirements imposed by or under this Law.

(6) The Comptroller may refuse an application made under this paragraph if it is an application to add or substitute an entity and it appears to the Comptroller necessary to refuse the addition or substitution for the protection of GST revenue.

(7) The Comptroller shall not otherwise refuse an application made under this paragraph.

16 Removal from group where change in circumstances

(1) This paragraph applies to an entity that is a member of a group registered under paragraph 13.

(2) If it appears to the Comptroller that –

(a)

(b) the entity has ceased to be controlled by the entity, person, or individuals carrying on business in partnership, that controls or control the other entities in the group;

(c) the condition set out in paragraph 12(3) is no longer fulfilled in respect of the group; or

(d) the entity does not fulfil the condition set out in paragraph 12(4),

the Comptroller shall, by notice in writing to the entity and to the entity, person, or individuals carrying on business in partnership, that controls or control (or, in the case referred to in clause (c), last controlled) the other entities in the group, remove the entity from registration of the group.

(3) The Comptroller shall not do that without first giving the parties that are to be given that notice an opportunity to be heard on the question of the removal.

(4) The removal shall have effect on and from such date as the Comptroller specifies in the notice.

17 Cessation of liability to be registered

A person who is liable to be registered shall cease to be so liable at any time if the person –

(a) has at that time ceased to make taxable supplies; or

(b) is not at that time a person in relation to whom any of the conditions specified in paragraph 1(1)(a) and (b) and (3)(a) and (b) is satisfied.

18 Notification no longer liable to be registered

(1) A person who ceases to be liable to be registered shall notify the Comptroller of the cessation within 30 days after the day when the cessation occurs.

(2) A person who without reasonable excuse fails to comply with sub-paragraph (1) shall be guilty of an offence and liable to a fine of level 3 on the standard scale.

19 Cancellation of registration

(1) If a registered person, by application to the Comptroller, satisfies the Comptroller that the person is not liable to be registered, the Comptroller shall cancel the person's registration with effect on and from the day on which the application is made or, if an earlier or later date is agreed to between the Comptroller and the person, on and from that date instead.

(2) If the Comptroller is satisfied that a registered person has ceased to be liable to be registered and is not entitled to be registered, the Comptroller may cancel the person's registration with effect on and from the day of the cessation or, if an

earlier or later date is agreed to between the Comptroller and the person, on and from that date instead.

(3) If the Comptroller is satisfied that on the day on which a registered person was registered the person was neither liable to be registered nor entitled to be registered, the Comptroller may cancel the registration with effect on and from that day.

(4) The Comptroller shall not under sub-paragraph (1) cancel a person's registration with effect on and from any day unless satisfied that on and from that day the person has not been liable to be registered, whether under the provision by virtue of which the person is currently registered or another provision.

(5) The Comptroller shall not under sub-paragraph (2) or (3) cancel a person's registration with effect on and from any day unless satisfied that on and from that day the person has neither been liable to be registered nor been entitled to be registered, whether under the provision by virtue of which the person is currently registered or another provision.

(6) The Comptroller shall not under sub-paragraph (2) or (3) cancel a person's registration without first giving the person an opportunity to be heard on the question whether the person is liable to be registered or entitled to be registered.

(7) The cancellation of a person's registration under this paragraph shall be by notice in writing served on the person.

20 Exemption from registration

(1) If a person who makes or intends to make taxable supplies, by application to the Comptroller, satisfies the Comptroller that some or all of those supplies are zero-rated, or would be zero-rated if the person were a taxable person, the Comptroller may exempt the person from registration.

(2) The exemption shall be by notice in writing served on the person.

(3) If there is a material change in the nature of the supplies made by a person exempted under this paragraph, the person shall notify the Comptroller of the change –

(a) within 30 days after the day on which it occurred; or

(b) if no particular day is identifiable as the day on which it occurred, within 30 days after the end of the quarter in which it occurred.

(4) If in any quarter there is a material change in the proportion of zero-rated taxable supplies made by a person exempted under this paragraph, the person shall notify the Comptroller of the change within 30 days after the end of the quarter.

(5) A person who without reasonable excuse fails to comply with sub-paragraph (3) or (4) shall be guilty of an offence and liable to a fine of level 3 on the standard scale.

(6) The Comptroller may, by notice in writing served on a person exempted under this paragraph, cancel the exemption if the grounds for it no longer apply.

(7) The Comptroller shall not cancel a person's exemption under this paragraph without first giving the person an opportunity to be heard on the question whether the person is entitled to the exemption.

SCHEDULE 2[97]

(Article 21(2))

SUPPLY

1 Transfer of property

(1) The transfer of the whole property in goods is a supply of the goods.

(2) However, the transfer of an undivided share of the property in goods, or a transfer of the possession of goods, in each case without the transfer of the whole property in the goods, is a supply of services.

2 Issue of face-value voucher

The issue of a face-value voucher, or any subsequent supply of it, is a supply of services.

3 Transfer of right

The grant, assignment or surrender of a right is a supply of services.

4 Transfer of possession

Despite paragraph 1(2), if the possession of goods is transferred –

(a) under an agreement for the sale of the goods; or

(b) under an agreement that expressly contemplates that the property in the goods will also pass at some time in the future, being a time determined by, or ascertainable from, the agreement but in any case not later than when the goods are fully paid for,

the transfer is a supply of the goods.

5 Treating or processing

If a person produces goods by applying a treatment or process to goods owned by another person, the first person shall be taken to supply to the other person the goods so produced.

6 Supply of energy

The supply of any form of power, heat, refrigeration or ventilation is a supply of goods.

7 Transfer of major interest in land

(1) The grant, assignment, transfer or surrender of a major interest in land is a supply of goods.

(2) In this paragraph, "major interest in land" means an interest that confers an exclusive right on the owner of the interest to enjoyment of the land (whether or not that right is conditional, deferred or present), but does not include a lease of land for a term of 9 years or less.

8 Transfer of assets of business, and samples

(1) Where goods forming part of the assets of a business are transferred, whether or not for a consideration, by or under the directions of the person carrying on the business and as a result no longer form part of those assets, the transfer is a supply of the goods by the person.

(2) However, the following is not such a supply –

(a) a gift of goods made in the course of business carried on by a person if the cost to the person is not more than £100;

(b) a gift of a sample of any goods, being a gift made in the course of business carried on by a person.

(3) However, sub-paragraph (2)(a) does not apply if the gift is one of a series or succession of gifts made to the same person on one occasion or on several occasions.

(4) Despite sub-paragraph (2)(b), if –

(a) a person is given a number of gifts of samples by another person (whether on one occasion or on several occasions) of any goods, and that is done in the course of business carried on by the other person; and

(b) those samples are identical or do not differ in any material respect from each other,

sub-paragraph (2)(b) shall apply only to the first of those samples.

(5) Where by or under the directions of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, that is a supply of services.

(6) The Comptroller may by general direction provide that sub-paragraph (5) shall not apply in relation to goods of any description that are used or made available for use in circumstances specified in the general direction.

(7) Neither sub-paragraph (1) nor sub-paragraph (5) shall require anything that a person carrying on a business does, otherwise than for a consideration, in relation to any goods to be treated as a supply.

(7A) Sub-paragraph (7) does not apply if –

(a) the person is entitled to credit for the whole or any part of the GST on the supply or importation of the goods or of anything comprised in them;

(b) the person would be so entitled, in relation to an importation, but for the operation of an approval arrangement; or

(c) the person received the goods from another person falling within clause (a) or (b), by way of –

(i) a disposition that, by virtue of Article 6(4), was not chargeable to GST, or

(ii) a supply that is to be disregarded by virtue of paragraph 14(b) of Schedule 1.

(7B) In sub-paragraph (7A)(b) (and in paragraph 10(3)) "approval arrangement" means an administrative arrangement for approval of persons by or on behalf of the Comptroller, under which a person approved does not pay the GST that is to be charged on an importation of goods on the understanding that no claim will be made to entitlement to credit in respect of that GST.

(8) Anything that is a supply of goods by virtue of sub-paragraph (1), or of services by virtue of sub-paragraph (5), shall be treated as made in the course or furtherance of the business, whether or not under the other provisions of this Law it would be so treated.

(9) In the case of a business carried on by an individual –

(a) sub-paragraph (1) extends to any transfer of goods in favour of the individual personally; and

(b) sub-paragraph (5) extends to the situation where goods are used, or made available for use, by the individual personally.

9 Sale of business assets to recover debt

If, in the case of a business carried on by a taxable person, goods forming part of the assets of the business are, under any power exercisable by another person, sold by the other person in or towards any satisfaction of a debt owed by the taxable person, they shall be taken to be supplied by the taxable person in the course or furtherance of the taxable person's business.

10 Business assets of person ceasing to be taxable

(1) If at any time a taxable person ceases to be a taxable person, any goods forming immediately before that time part of the assets of a business carried on by the person immediately before that time shall be taken to be supplied at that time by the person in the course or furtherance of the business, unless –

(a) the business is transferred at that time as a going concern to another taxable person;

(b) the business is carried on from that time by another taxable person; or

(c) the GST on that supply would not be more than £250.

(2) This paragraph does not apply to any goods if the person who carried on a business and ceases to be a taxable person shows to the satisfaction of the Comptroller that –

(a) no credit for input tax was allowed to the person in respect of the supply to the person of the goods or their importation; and

(b) the goods did not become part of the assets of the business as a result of the transfer of the business to the person as a going concern by another taxable person.

(3) This paragraph does apply, despite sub-paragraph (2), in relation to an importation of goods, if the sole or main reason why no credit for input tax was allowed as mentioned in sub-paragraph (2)(a) was the operation of an approval arrangement (within the meaning of paragraph 8(7B)).

11 Land part of assets of business

(1) Paragraphs 8(1) and (5) to (9), 9 and 10 shall have effect in relation to land forming part of the assets of a business as if the land were goods forming part of the assets of the business.

(2) For the purposes of this paragraph, references in those provisions to any transfer shall have effect as if they were references to the grant, assignment, or transfer, of an interest in, right over or licence to occupy the land concerned.

(3) Except in relation to the grant, assignment, or transfer, of a major interest in land or a grant, assignment, or transfer, otherwise than for a consideration, in the application of paragraph 8(1) by virtue of sub-paragraph (1), the reference to a supply of goods shall have effect as a reference to a supply of services.

SCHEDULE 3

(Article 6(1)(c)(ii))

REVERSE CHARGE TO GST: SERVICES TREATED AS SUPPLIED WHERE RECEIVED

1. The transfer or assignment of a copyright, patent, licence or trademark, or of a similar right that is intellectual property.
2. Advertising services.
3. Services of consultants, engineers, consultancy bureaux, solicitors, advocates, notaries, accountants and other experts or professionals.
4. Data processing and provision of information (but not data processing, or provision of information, relating to land).
5. Acceptance of any obligation or undertaking to refrain from the pursuit, exercise, or enjoyment, in whole or part, of a business activity or of a copyright, patent, licence, trademark or of a similar right that is intellectual property.
6. The provision of access to, and of transmission through, electricity distribution systems, and the provision of other directly-linked services.
7. Banking, financial and insurance services (including re-insurance, but not including the provision of safe-deposit boxes).
8. The supply of staff.
9. Telecommunications services, that is, services relating to the transmission, emission, or reception, of signals, writing, images, or sounds or information, of any nature by wire, radio, optical or other electromagnetic systems, including –
   (a) the related transfer or assignment of the right to use capacity for such transmission, emission or reception; and
   (b) the provision of access to global information networks.
10. Radio and television broadcasting services.
11. Electronically-supplied services, for example –
   (a) website supply, web-hosting or the distance maintenance of programmes and equipment;
   (b) the supply of software or the updating of software;
   (c) the supply of images, text or information, or the making available of databases;
   (d) the supply of music, films or games (including games of chance and gambling games);
   (e) the supply of political, cultural, artistic, sporting, scientific or entertainment broadcasts (including broadcasts of events);
   (f) the supply of distance teaching,

   but not the communication per se by e-mail between the supplier of a service and his or her customer.

12. The letting on hire of goods, other than vehicles and similar goods that are means of transport.

13. The services rendered by one person to another in procuring for the other any of the services referred to in paragraphs 1 to 12.

14. Any service when supplied to a registered person, not being a service referred to in any of paragraphs 1 to 13.

SCHEDULE 4

(Article 31)

VALUATION OF SUPPLY: SPECIAL CASES

1 Interpretation

(1) In this Schedule –

"credit voucher" means a face-value voucher issued on the basis that –

(a) the voucher allows goods or services to be obtained by the use of the voucher only from a person other than the person who issued the voucher; and

(b) the person who issued the voucher will give complete or partial reimbursement for goods or services obtained by the use of the voucher to the person from whom the goods or services are obtained;

"face-value voucher" means a token, stamp or voucher (whether in physical or electronic form) that represents a right to receive goods or services to the value of an amount stated on it or recorded in it;

"retailer voucher" means a face-value voucher issued on the basis that –

(a) the voucher allows goods or services to be obtained from the person who issued the voucher; and

(b) if the terms of the voucher allow goods or services to be obtained from another person by the use of the voucher, the person who issued the voucher will give complete or partial reimbursement to the other person for any goods or services obtained from the other person by the use of the voucher.

(2) References in this Schedule to the face value of a voucher are to the amount stated on it or recorded in it.

2 Supply below value between connected persons

(1) The Comptroller may give a direction that the value of a supply made by a taxable person for a consideration in money shall be taken to be its open-market value if –

(a) the value of the supply would (but for the direction) be less than its open-market value;

(b) the supplier and the recipient are connected; and

(c) in the case where the supply is a taxable supply, the recipient is not entitled under Articles 34 to 36 to credit for all of the GST on the supply.

(2) A direction under this paragraph shall be given by notice in writing to the supplier.

(3) A direction shall not be given under this paragraph more than 3 years after the day when the supply was made.

(4) A direction given to a person under this paragraph may include a further direction that the value of any supply made by the person after the direction is given, or on and from such later date as may be specified in the further direction, shall be taken to be its open-market value if –

(a) the value of the supply would (but for the further direction) be less than its open-market value;

(b) the supplier and the recipient are connected; and

(c) in the case where the supply is a taxable supply, the recipient will not be entitled under Articles 34 to 36 to credit for all of the GST on the supply.

(5) The value of a supply referred to in this paragraph shall be determined in accordance with the direction that applies under this paragraph to the supply.

(6) This paragraph does not apply to a supply to which paragraph 14 applies.

3 Supply for resale where recipient not taxable

(1) If –

(a) the whole or part of a business carried on by a taxable person consists of making to a number of recipients supplies of goods to be sold by retail, whether by the recipients or other persons; and

(b) the recipients are not taxable persons,

the Comptroller may by notice in writing to the taxable person give a direction that the value of any such supply by the person after the giving of the direction, or on and from such later date as may be specified in the direction, shall be taken to be its open-market value on a sale by retail.

(2) The value of a supply referred to in this paragraph shall be the value determined in accordance with the direction under this paragraph that applies to the supply.

4 Value includes duty

If any goods whose supply involves their importation are charged to duty under the Customs and Excise (Jersey) Law 1999 in connection with their importation, the value of the supply shall include the duty.

5 Discount for prompt payment

(1) If goods or services are supplied for a consideration in money and on terms allowing a discount for prompt payment, the value of the supply shall be taken to be reduced by the discount, whether or not payment is made in accordance with those terms.

(2) However, this paragraph does not apply if the terms include any provision for payment by instalments.

6 Credit voucher

(1) In determining the value of the supply of a credit voucher, the consideration for the issue of the voucher shall be disregarded except to the extent that the consideration exceeds the face value of the voucher.

(2) Sub-paragraph (1) shall not apply if any of the persons from whom goods or services are obtained by the use of the voucher fails to account for any of the GST due on the supply of those goods or services, being supply to the person using the voucher to obtain them.

7 Retailer voucher

(1) In determining the value of the supply of a retailer voucher, the consideration for the issue of the voucher shall be disregarded except to the extent that the consideration exceeds the face value of the voucher.

(2) Sub-paragraph (1) shall not apply if –

(a) the voucher is used to obtain goods or services from one or more persons and at least one of those persons is not the person who issued the voucher; and

(b) any of the persons who are not the person who issued the voucher fails to account for any of the GST due on the supply of any of those goods or services.

(3) The value of any supply of a retailer voucher subsequent to its issue shall be determined in accordance with Article 31(2).

8 Postage stamp

In determining the value of the supply of a face-value voucher that is a postage stamp, the consideration for the supply of the voucher shall be disregarded for the purposes of this Law except to the extent that the consideration exceeds the face value of the stamp.

9 Other vouchers

The value of a supply of a face-value voucher that is not a credit voucher, a retailer voucher or a postage stamp shall be determined in accordance with Article 31(2).

10 Free vouchers

If –

(a) there is a supply of a face-value voucher (other than a postage stamp) together with another supply to the same person in a composite transaction; and

(b) the total consideration for the supplies is no different, or not significantly different, from what it would be if the voucher were not supplied,

the supply of the voucher shall be treated as being made for no consideration.

11 Prescribed supplies of goods

(1) The value of a supply shall be determined in accordance with this paragraph if it is –

(a) something treated as a supply in Regulations under Article 21(6);

(b) a supply of goods by virtue of paragraph 8(1) of Schedule 2, not being a supply for a consideration; or

(c) a supply of goods by virtue of paragraph 10 of Schedule 2,

but not if it is a supply to which paragraph 14 of this Schedule applies.

(2) The value of the supply shall be taken to be –

(a) such a consideration in money as would be payable by the person making the supply if the person were, at the time of the supply, to purchase goods identical in every respect (including age and condition) to the goods supplied;

(b) if such a purchase were impracticable, such a consideration in money as would be payable by the person making the supply if the person were, at the time of the supply, to purchase goods similar to, and of the same age and condition as, the goods concerned; or

(c) if a purchase within the terms of neither clause (a) nor clause (b) were practicable, the cost of producing the goods concerned if they were produced at the time of the supply.

(3) For the purposes of sub-paragraph (2), it shall be assumed that the purchase (in the case of a value determined under sub-paragraph (2)(a) or (b)) or the production (in the case of a value determined under sub-paragraph (2)(c)) would be on or for the same market and under the same market conditions as the supply referred to in sub-paragraph (1).

(4) For the purposes of sub-paragraph (2), the amount of value in money that would be payable by any person if the person were to purchase any goods shall be taken to be the amount that would be so payable after the deduction of any amount included in the purchase price in respect of GST on the supply of the goods to the person.

12 Prescribed supplies of services

(1) The value of a supply shall be determined in accordance with this paragraph if it is –

(a) something treated as a supply in Regulations under Article 21(5); or

(b) a supply of services by virtue of paragraph 8(5) of Schedule 2, not being a supply that is for a consideration,

but not if it is supply to which paragraph 14 of this Schedule applies.

(2) The value of the supply shall be the full cost to the taxable person of providing the services.

13 Service supplied by a supplier who belongs outside Jersey

If a supply of a service is charged to GST by virtue of Article 6(1)(c), the value of the supply shall be taken –

(a) where the consideration for which the service was in fact supplied to the person was a consideration in money, to be such amount as is equal to that consideration; or

(b) where the consideration for which the service was in fact supplied to the person did not consist or did not wholly consist of money, to be such amount in money as is equivalent to that consideration.

14 Accommodation and catering for employees

(1) This paragraph applies to a supply of goods or services, whether or not for a consideration, that is made by an employer and consists of one or both of the following –

(a) the provision, in the course of catering, of food and beverages to the employer's employee;

(b) the provision of accommodation for the employer's employee in a hotel, inn, boarding house or similar establishment.

(2) The value of the supply shall be nil unless the supply is for a consideration consisting wholly or partly of money.

(3) If the supply is for such a consideration, the value of the supply shall be determined with regard to the part of the consideration that is money and without regard to any part of the consideration that is not money.

15 Foreign currency consideration

(1) If –

(a) there is a supply of goods or services on any day; and

(b) any sum relevant for determining the value of the supply is expressed in a currency other than sterling,

then for the purposes of valuing the supply, the sum is to be converted –

(i) if the supplier has an option in force under this paragraph, into an amount calculated in accordance with the rate or method applying under the option;

(ii) if the supplier does not have such an option, but the Comptroller has by general direction specified a rate of exchange or method for determining a rate of exchange, into an amount calculated using that rate or method; or

(iii) in any other case, into the amount that the recipient would pay in sterling if the recipient bought the sum at the average telegraphic transfer rate appropriate to the sum in Jersey on the day, without paying any fee.

(2) The Comptroller may give a general direction that specifies for the purposes of this paragraph –

(a) rates of exchange;

(b) methods for determining rates of exchange; or

(c) the manner in which an option to use a rate of exchange, or to use a method for determining rates of exchange, is to be exercised.

(3) Such an option –

(a) shall apply to all such supplies by the supplier as are of a description, or are made on and from a date, specified by the supplier in the instrument by which the supplier exercised the option; and

(b) shall not be withdrawn or varied except with the consent of the Comptroller and in such manner as the Comptroller may require.

(4) In specifying a method of determining a rate of exchange, a general direction under sub-paragraph (2) may make provision for the use, by agreement between the supplier and the Comptroller and for the purpose of valuing some or all of the supplies made by the person, of a rate of exchange that is different from any which would otherwise apply.

16 Gaming machines

(1) If a person plays a game of chance by means of a gaming machine, for the purposes of GST the amount paid by the person to play the game shall be treated as the consideration for a supply of services to the person.

(2) Giving a person access to a gaming machine (including by the provision to the person of tokens if these are necessary in order to play) so that the person can play a game of chance by means of the gaming machine is a supply of services to the person.

(3) The value of all supplies referred to in sub-paragraph (2), whether to that person alone or to that and other persons, in any period shall be determined as if the consideration for the supplies were reduced by an amount equal to the wins in the period.

(4) The insertion of a token into a gaming machine shall be treated for the purposes of sub-paragraph (1) as payment of an amount equal to that for which a player can obtain the token.

(5) The receipt of a token as a win shall be treated for the purposes of sub-paragraph (3) –

(a) if the token is of a kind used to play the machine, as the receipt of an amount equal to that for which a player could obtain the token otherwise than as a win; or

(b) if the token is not of such a kind but can be exchanged for money, as the receipt of an amount equal to that for which it can be exchanged by the winner.

(6) In this Article –

"game of chance" has the same meaning as in the Gambling (Jersey) Law 1964;

"player" means a person playing a game of chance by means of a gaming machine;

"win" means the amount (if any) received by a winner;

"winner" means a person (other than the person making the supply referred to in sub-paragraph (2)) playing successfully.

SCHEDULE 5[98]

(Article 48)

EXEMPT SUPPLIES

1 Group 1 – Finance

(1) For the purposes of this Law, the following supplies shall be exempt supplies –

(a) the issue, transfer or receipt of, or any dealing with, money, security for money or any note or order for the payment of money;

(b) the making of any advance or the granting of any credit;

(c) the provision, in connection with the supply of goods by hire-purchase, conditional sale or credit sale, of credit in instalments, for which provision a separate charge is made and disclosed to the recipient of the supply of goods;

(d) the provision of administrative arrangements and documentation and the transfer of title to the goods in connection with the supply described clause (c), if the total consideration for that provision is specified in the agreement and does not exceed £10;

(e) the making of arrangements for any supply referred to in clause (a), (b), (c) or (d);

(f) subject to sub-paragraph (2), the issue, transfer or receipt of, or any dealing with, any security or secondary security, being –

(i) stock or debenture stock, or a share, bond, note (other than a promissory note) or debenture, or a share in an oil royalty,

(ii) a document relating to money, in any currency, deposited with the issuer or some other person, being a document that recognizes an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable,

(iii) a bill, note or other obligation of the States or of a government in any part of the world, being a document by the delivery of which, with or without endorsement, title is transferable, and not being an obligation that is or has been legal tender in any part of the world,

(iv) a letter of allotment or rights, a renounceable or scrip certificate or a rights coupon,

(v) a warrant conferring an option to acquire a security referred to in this clause, a coupon representing dividends or interest on such a security, or a bond mandate or other document conferring or containing evidence of title or rights in respect of such a security, or

(vi) a unit or other document conferring rights under any trust established for the purpose, or having the effect, of providing facilities for the

participation by persons having funds available for investment, as beneficiaries under the trust, in any profits or income arising from the acquisition, holding, management or disposal of any property;

(g) the underwriting of an issue referred to in clause (a) or (f);

(h) the making of arrangements for, or the underwriting of, an issue, transfer, receipt, or dealing, referred to in clause (f);

(i) the operation of a current, deposit or savings account;

(j) the management of an approved unit trust scheme or of a trust-based scheme;

(k) the management of the fund property of a collective investment fund (being a collective investment fund within the meaning of the Collective Investment Funds (Jersey) Law 1988).

(2) Sub-paragraph (1)(f) does not include a supply that is zero-rated by virtue of paragraph 1(1)(c) or (d) of Schedule 6.

2 Group 2 – Insurance

For the purposes of this Law, the following supplies shall be exempt supplies –

(a) the provision of –

(i) insurance or reinsurance by a person authorized by a permit under the Insurance Business (Jersey) Law 1996 to carry on insurance business, where the provision of that insurance or reinsurance forms the whole or part of that insurance business, or

(ii) insurance or reinsurance by a person where the provision of that insurance or reinsurance forms the whole or part of any insurance business that may be carried on without a permit under that Law;

(b) the making of arrangements for the provision of insurance, or reinsurance, referred to in sub-paragraph (a);

(c) the handling of an insurance claim by an insurance broker, an insurance agent, or person referred to in sub-paragraph (a), but not the supply, in the assessment of an insurance claim, of a legal service or of a service typically provided by a loss adjuster, average adjuster, assessor or surveyor.

3 Group 3 – Postal services

For the purposes of this Law, the following supplies shall be exempt supplies –

(a) the conveyance of a postal packet (being a postal packet within the meaning of the Postal Services (Jersey) Law 2004) by a postal operator (being a postal operator within the meaning of that Law);

(b) the supply, by such a postal operator, of a service in connection with the conveyance of such a postal packet, but not the letting on hire of goods.

4 Group 4 – Medical and paramedical supplies

(1) For the purposes of this Law, the following supplies shall be exempt supplies –

(a) the supply of any service or goods by a doctor in the course of his or her practice as a doctor;

(b) the supply of any service or goods by a dentist in the course of his or her practice as a dentist;

(c) the supply of any service or goods by a registered optician (within the meaning of the Opticians (Registration) (Jersey) Law 1962), being a supply in the course of his or her practice as such a registered optician;

(d) the supply of any service or goods by a person registered under the Health Care (Registration) (Jersey) Law 1995 in the course of his or her practice in his or her relevant registrable occupation within the meaning of that Law;

(e) the supply of any service or goods in any premises where a regulated activity described in paragraph 3, 4, 5, 7, 13, 14 or 15 of Schedule 1 to the Regulation of Care (Jersey) Law 2014 is carried on, being a supply made by or on behalf of the person carrying on the home or regulated activity to a patient in the home or person who is a receiver of care provided by the regulated activity as the case may be;

(f) the supply of any medical service (within the extended meaning of that expression given by Article 20A of the Health Insurance (Jersey) Law 1967) or goods by the contractor under a contract entered into under Article 20B of that Law.

(2) For the purposes of sub-paragraph (1), if –

(a) a service is or goods are supplied to a person ("the patient") by a person ("the agency") other than a person ("a practitioner") specified in any of clauses (a) to (d) of sub-paragraph (1); and

(b) the service is or goods are nevertheless provided by a practitioner to the patient and in the course of the practitioner's practice as such a practitioner,

the supply of the service or goods shall be taken to have been made by the practitioner in the course of the practitioner's practice as such a practitioner and as referred to in the relevant clause.

(3) For the avoidance of doubt, the descriptions specified in sub-paragraph (2)(a) in inverted commas are not intended to limit the classes of persons to which they relate.

5 Group 5 – Supplies by charities

(1) For the purposes of this Law, the supply of any service or goods by a charity shall be exempt.

(2) For the purposes of this paragraph, "charity" means a corporation, association, trust or other entity, the income from the property of which is exempt from income tax by virtue of Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961.

6 Group 6 – Child care

For the purposes of this Law, the supply of a service, being child care for a child, shall be exempt if –

(a) the child care is supplied to a person who (within the meaning of the Children (Jersey) Law 2002) has parental responsibility for the child;

(b) the child care is supplied in day care accommodation registered under the Day Care of Children (Jersey) Law 2002; and

(c) the child care is approved.

7 Group 7 – Education

(1) For the purposes of this Law, the supply of a service, being the education of children at any of the following schools shall be exempt –

(a) Victoria College;

(b) Jersey College for Girls;

(c) Helvetia House School;

(d) St. Christopher's School;

(e) an approved school.

(1A) For the purposes of this Law, the supply of a service, being the education of children below compulsory school age in a nursery school, or nursery class, established and maintained by the Minister shall be exempt.

(2) For the purposes of this Law, the supply of a service, being higher education at Highlands College or an approved college, shall be exempt.

(3) In sub-paragraph (2), "higher education" has the same meaning as in the Education (Jersey) Law 1999.

8 Group 8 – Burial and cremation

(1) For the purposes of this Law, the supply of a service, being –

(a) the disposal of the remains of the dead;

(b) the making of arrangements for or in connection the disposal of the remains of the dead; or

(c) any approved service for or in connection with the remains of the dead,

shall be exempt.

(2) For the purposes of this Law, the supply of goods, being the supply of a coffin, or other approved goods, in connection with the disposal of the remains of the dead, shall be exempt.

SCHEDULE 6[99]

(Article 49)

ZERO-RATED SUPPLIES

1A Interpretation

In this Schedule –

"aircraft" means an aircraft –

(a) that is used by an airline operating for reward chiefly on international routes; or

(b) that –

(i) is of a weight of not less than 8,000 kilograms, and

(ii) is neither designed nor adapted for use for recreation or pleasure;

"airline" means an undertaking that provides services for the carriage by air of passengers or cargo (or both);

"co-location", in relation to computer server equipment, means the provision of a physical environment for the operation of the computer server equipment;

"grant" includes assignment, transfer and surrender;

"international route" includes (but is not limited to) a route between Jersey and any place outside Jersey;

"major interest", in relation to land, means an interest that confers an exclusive right on the owner of the interest to enjoyment of the land (whether or not that right is conditional, deferred or present), but does not include a lease of land for a term of 9 years or less;

"ship" means a vessel other than a vessel that is designed or adapted for use for recreation or pleasure;

"use for a relevant charitable purpose" means use by a charity (within the meaning of paragraph 5(2) of Schedule 5) –

(a) otherwise than in the course or furtherance of a business; or

(b) as a village hall or similarly in providing social or recreational facilities for a local community;

"use for a relevant residential purpose" means use as –

(a) a children's home or other institution providing residential accommodation for children;

(b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disability, past or present dependence on alcohol or drugs, or past or present mental disorder;

(c) a hospice;

(d) residential accommodation for students or school pupils;

(e) residential accommodation for members of any of the armed forces;

(f) a monastery, nunnery or similar establishment; or

(g) an institution that is the sole or main residence of at least 90% of its residents,

except use as a hospital, prison or similar institution or as a hotel, inn or similar establishment.

1 Supply of dwelling

(1) The following shall be zero-rated –

(a) the supply (whether by sale, transfer or lease (of any term)) of an interest in or right over –

(i) a dwelling, or

(ii) a building intended solely for use for a relevant residential purpose or solely for use for a relevant charitable purpose;

(b) the supply of a licence to occupy a dwelling or such a building.

(c) the supply by issue, transfer or receipt of, or any dealing with, any share, ownership of which, by virtue of the articles of association of the company in which the share is held, confers a right to occupy a dwelling;

(d) the supply, by issue, transfer or receipt of, or any dealing with, any share, ownership of which, by virtue of the articles of association of the company in which the share is held confers a right to use a parking facility associated with a dwelling (but not the right to occupy the dwelling) provided that –

(i) the issue, transfer or receipt of, or dealing with, the share conferring the right to use a parking facility occurs at the same time as the issue, transfer or receipt of, or dealing with, a share that confers a right to occupy the associated dwelling, and

(ii) upon the issue, transfer or receipt of, or dealing with the shares described in clause (i), the recipient of the right to use the parking facility is also the recipient of the right to occupy the associated dwelling.

(2) However, the supply of food or linen, or any cleaning service, as part of or together with the supply of an interest in, right over, or licence to occupy, a dwelling or such a building, shall not be treated as included in a supply referred to in sub-paragraph (1).

(3) Sub-paragraph (1)(a) or (b) shall not apply to the supply of an interest in, right over, or licence to occupy, a dwelling, if –

(a) the relevant sale, transfer or lease prevents the recipient from occupying the dwelling continuously during the term of the interest or right;

(b) the relevant interest, right or licence does not extend to the recipient's occupying the dwelling continuously during the term of the interest, right or licence;

(c) the term of the interest, right or licence is less than 3 months; or

(d) a restrictive agreement or covenant, or permission under the Planning and Building (Jersey) Law 2002, prevents the use of the dwelling as the recipient's principal private residence.

(4) Sub-paragraph (1) shall not apply to the supply of an interest in, right over, or licence to occupy, a building intended solely for use for a relevant residential purpose or solely for use for a relevant charitable purpose, if –

(a) the relevant sale, transfer or lease prevents the use of the building solely for the relevant residential purpose, or solely for the relevant charitable purpose, continuously during the term of the interest or right;

(b) the relevant interest, right or licence does not extend to the use of the building for the relevant residential purpose, or the relevant charitable purpose, continuously during the term of the interest, right or licence;

(c) the term of the interest, right or licence is less than 3 months; or

(d) a restrictive agreement or covenant, or permission under the Planning and Building (Jersey) Law 2002, prevents the use of the building solely for the relevant residential purpose, or the relevant charitable purpose.

(5) For the purposes of this paragraph a parking facility –

(a) means a garage, a parking bay designated for use by one person or a designated parking place in which a person has a right to use a parking bay; and

(b) a dwelling and a parking facility are associated if –

(i) the dwelling and parking facility are reasonably near to each other, and

(ii) the share conferring the right to occupy the dwelling and the share conferring the right to use the parking facility must be owned by the same person.

2 Zero-rated supplies of land, services or material

(1) A grant of a major interest in, or in any part of, land shall be zero-rated if at the time of the grant –

(a) the land or the part is subject to permission under the Planning and Building (Jersey) Law 2002 for the construction of a dwelling or a number of dwellings, or of a building intended solely for use for a relevant residential purpose; or

(b) there is on the land or the part a completed building –

(i) designed solely as a dwelling or a number of dwellings, or

(ii) intended solely for use for a relevant residential purpose or solely for use for a relevant charitable purpose,

and the land or the part are within, or coterminous with, the curtilage of the building.

(1A) In sub-paragraph (1)(b), the reference to "completed" in relation to a building is a reference to one or both of the following facts in relation to the building –

(a) that every dwelling in the building is occupied by one or more persons living in the dwelling;

(b) that the notice required by bye-law 13(6) of the Building Bye-laws (Jersey) 2007 has been given in relation to the building work by which the building was constructed.

(1B) Sub-paragraph (1) shall not apply to the grant of a major interest in a part of land to the extent that that part consists of goods, other than building materials, that were incorporated in that part for the purpose of making that grant.

(2) A supply of services (other than services of an architect, surveyor or any person acting as consultant or in a supervisory capacity) shall be zero-rated if the supply is in the course of the construction of a building –

(a) designed solely as a dwelling or number of dwellings; or

(b) intended for use solely for a relevant residential purpose or a relevant charitable purpose.

(3) A supply shall be zero-rated if the supply is to a person of –

(a) materials; or

(b) articles, being builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures,

by a supplier who also makes to that person a supply of services described in sub-paragraph (2) that include the use of those materials or the installation of those articles.

(4) The references in sub-paragraphs (1) and (2) to the construction of a building shall not include a reference to –

(a) the alteration, conversion, enlargement, improvement, reconstruction or repair of an existing building; or

(b) the making of an extension of, or annexe to, an existing building, being an extension, or annexe –

(i) that provides for internal access to the existing building, or

(ii) of which the separate use, letting or disposal is prevented by a restrictive agreement or covenant, or by permission under the Planning and Building (Jersey) Law 2002.

(4A) Despite sub-paragraph (4) –

(a) the reference in sub-paragraph (1)(a) to the construction of a dwelling or number of dwellings includes a reference to the conversion of one or more existing buildings that are not dwellings into one or more dwellings; and

(b) the reference in sub-paragraph (2) to the construction of a building designed solely as a dwelling or number of dwellings, includes a reference to the conversion of an existing building that is not so solely designed into one that is so solely designed.

(4B) For the purposes of sub-paragraph (4), but not for the purposes of sub-paragraph (4A) –

(a) the references to an existing building include any part of a building that remains above ground level; and

(b) any works carried out on a site that includes such an existing building are to be treated as falling within sub-paragraph (4)(a) or (b) unless the existing building is demolished completely to ground level.

(4C) For the purpose of sub-paragraph (2), sub-paragraph (4B) does not apply to sub-paragraph (4) if –

(a) the construction of the building was started before date on which sub-paragraph (4B) comes into force; and

(b) the supply of the services takes place within 2 years after that date.

(5) Sub-paragraph (1) shall not apply to –

(a) the grant of a lease, being a grant that is not made for a consideration in the form of a premium in respect of the lease or of a first payment of rent due under the lease; or

(b) the grant of an interest in, or in any part of, a building designed as a dwelling or number of dwellings, or the grant of an interest in the site of such a building or of any part of such a building, if a restrictive agreement or covenant, or permission under the Planning and Building (Jersey) Law 2002, prevents the use of any of the dwellings as a principal private residence.

(6) Sub-paragraph (3) shall not apply to the supply of –

(a) finished or prefabricated furniture, other than furniture designed to be fitted in kitchens;

(b) materials for the construction of fitted furniture, other than of kitchen furniture;

(c) domestic electrical or gas appliances, other than those designed to provide space heating or water heating or both; or

(d) carpets or carpeting material.

(7) If all or part of a building is intended for use solely for a relevant residential purpose or a relevant charitable purpose –

(a) a supply relating to the building (or any part of it) shall not be taken, for the purposes of sub-paragraph (2) or (3), to relate to a building intended for such use unless the supply is made to a person who intends to use the building (or part) for such a purpose; and

(b) a grant or other supply relating to the building (or any part of it) shall not be taken to relate to a building intended for such use unless, before it is made the person to whom it is made has given to the person making it a certificate in the approved form (or if no form has been approved, in any reasonable form), specifying that the grant or other supply (or a specified part of it) so relates.

(8) If only part of a building is designed solely as a dwelling or number of dwellings or is intended for use solely for a relevant residential purpose or a relevant charitable purpose, a grant, or other supply, relating to the building or site of the building shall be treated as relating to a building so designed or intended in the proportion that the part bears to the whole.

(9) Such a part or proportion shall be determined in accordance with any general direction that the Comptroller may make for the purposes of this paragraph, and, in

the absence of such a direction, on the basis of what is reasonable and just according to the design or intention referred to in sub-paragraph (8).

(10) For the purposes of this paragraph, a dwelling includes a garage constructed for occupation from the same time as, and by the same occupier as, the part of the dwelling for human habitation.

(11) …

3 Zero-rating of medicines etc. on prescription

A supply of any goods or services shall be zero-rated if a person who is an insured person within the meaning of the Health Insurance (Jersey) Law 1967 is entitled to claim pharmaceutical benefit under that Law for the supply.

4 Zero-rating of exports

(1) A supply of goods shall be zero-rated if the supply –

(a) would involve their export from Jersey; or

(b) would involve their being shipped on a ship or aircraft for use –

(i) as stores on a voyage by that ship or aircraft to a destination outside Jersey, or

(ii) as merchandise for sale by retail on the ship or aircraft to persons carried on a voyage by that ship or aircraft to a destination outside Jersey, being sale during that voyage,

and any conditions imposed by the Comptroller by direction are fulfilled.

(2) Those conditions may include conditions as to the minimum or maximum value of the supply or of the goods and as to any other matter.

5 Supply of international services zero-rated

(1) A supply of services shall be zero-rated if it is a supply of international services.

(2) A supply of services shall be treated as a supply of international services for the purposes of this paragraph if the supply is or the services are for the time being of any of the following descriptions –

(a) services (including ancillary transport activities such as loading, unloading and handling) consisting in the transport of passengers or goods –

(i) from a place outside Jersey to another place outside Jersey,

(ii) from a place in Jersey to a place outside Jersey, or

(iii) from a place outside Jersey to a place in Jersey;

(b) services (including ancillary transport activities such as loading, unloading and handling) consisting in the transport of goods from a place in Jersey to another place in Jersey to the extent that those services are supplied by the same supplier as part of the supply of services to which clause (a) applies in the circumstances described in sub-clause (ii) or (iii) of that clause;

(c) services (other than the letting on hire of any means of transport) consisting in the insurance, or the arranging of the insurance, or the arranging of the transport, of passengers or goods to whom or to which clause (a) or (b) applies;

(f) services supplied directly in connection with goods situated outside Jersey at the time when the services are performed;

(g) services supplied directly in connection with goods for export from Jersey and supplied to a person who, at the time when the services are performed, belongs in a country other than Jersey;

(h) financial services supplied directly in connection with goods for export from Jersey, being services prescribed by the Regulations;

(i) services that –

(i) are supplied under a contract with a person who belongs in a country other than Jersey, and

(ii) directly benefit a person who, at the time when the services are performed, belongs in a country other than Jersey,

not being services supplied directly in connection with –

(iii) land situated in Jersey or any improvements to such land, or

(iv) goods situated in Jersey at the time when the services are performed, other than goods for export from Jersey;

(j) pilotage, salvage or towage services performed in relation to ships or aircraft;

(k) services consisting in the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register;

(l) the supply (including the letting on hire) of any ship or aircraft;

(m) services consisting in the repair, maintenance, broking or management of any ship or aircraft, being services provided to the owner, operator or agent of the ship or aircraft;

(p) services that –

(i) are supplied under a contract with a person who belongs in a country other than Jersey,

(ii) directly benefit a person who belongs in a country other than Jersey, and

(iii) relate to or consist in the co-location in Jersey of computer server equipment belonging to one or both of those persons.

(3) …

(4) …

(5) In sub-paragraph (2)(i) and (p), the person with whom the contract is made and the person who directly benefits from the services may be the same person or different persons.

(6) The reference in sub-paragraph (2)(l) to the supply of any ship or aircraft includes a reference to the supply of services under a charter of that ship or aircraft, except services performed substantially in Jersey and consisting of any of the following –

(a) transport of passengers;

(b) accommodation;

(c) entertainment;

(d) catering of food or beverage;

(e) education.

(7) Something that is specified as a supply or a service in sub-paragraph (2), but would not otherwise be a supply or a service for the purposes of this Law, shall, for the purposes of this Law, be treated respectively as a supply of services in Jersey or a service supplied in Jersey.

6 …

SCHEDULE 7

(Article 70)

APPLICATION OF CUSTOMS AND EXCISE (JERSEY) LAW 1999

1 Article 22

(1) For the purposes of Article 22(2) of the Customs and Excise (Jersey) Law 1999, a demand for payment of duty in respect of a postal packet, to the extent that the duty is GST on the importation of goods in the relevant packet, may be met by the addressee's making an arrangement for the payment of the GST to the satisfaction of the proper postal officer instead of the addressee's paying the GST to that officer.

(2) If such an arrangement is made, the GST shall, for the purposes of this Law and the Customs and Excise (Jersey) Law 1999, be taken to have been paid.

(3) Sub-paragraph (2) shall, however, be taken to have had no effect if at any time the arrangement is not complied with.

2 Articles 26 and 29

(1) For the purposes of Articles 26(1) and 29(1) of the Customs and Excise (Jersey) Law 1999, a requirement that duty be paid in respect of imported goods, to the extent that the duty is GST on the importation of the goods, may be met by the importer's making an arrangement for the payment of the GST to the satisfaction of the proper officer.

(2) If such an arrangement is made, the GST shall, for the purposes of this Law and the Customs and Excise (Jersey) Law 1999, be taken to have been paid.

(3) Sub-paragraph (2) shall, however, be taken to have had no effect if at any time the arrangement is not complied with.

3 Article 62

Article 62(1) to (3) of the Customs and Excise (Jersey) Law 1999 shall not apply to or in respect of this Law.

4 Article 65

(1) If a penalty has been accepted under Article 65 of the Customs and Excise (Jersey) Law 1999 from a person in respect of any conduct, the person shall not be assessed to penalty tax under this Law in respect of the same conduct.

(2) If a person has been assessed to penalty tax under this Law in respect of any conduct, a penalty shall not be accepted under Article 65 of the Customs and Excise (Jersey) Law 1999 from the person in respect of the same conduct.

5 Articles 67 and 70

In Articles 67(2) and 70(1) of the Customs and Excise (Jersey) Law 1999, a reference to customs includes a reference to GST on the importation of goods.

6 Value of imported goods

Subject to paragraph 8, in determining under the Customs and Excise (Jersey) Law 1999 the value of any imported goods for the purposes of the charge to GST on their importation, Article 32 of this Law shall apply.

7 Customs Law penalties etc

(1) Article 32 of this Law shall not apply for the purposes of the assessment of any penalty under Article 18(3), 31(1), 33(3), 36(2), 37(1), 62(4) or 65(1) of the Customs and Excise (Jersey) Law 1999, nor the assessment of the value of a sample under Article 50(3) of that Law, nor the assessment of value for the purposes of paragraph 4(1)(a) or 7(1)(a) or (2)(c) of Schedule 3 of that Law.

(2) For the avoidance of doubt it is hereby stated that a reference to customs duty, being a reference in any provision of the Customs and Excise (Jersey) Law 1999 that relates to an offence in respect of customs duty, shall include a reference to GST on importation.

8 Functions of customs officers and postal officers

The powers and other functions of officers and postal officers under the Customs and Excise (Jersey) Law 1999 shall apply in respect of GST on an importation of goods in the same way as they would in respect of customs duty on the importation or on the goods imported or on postal packets, whether or not customs duty is in fact payable on the importation, on those goods or on the postal packets.

SCHEDULE 8[100]

(Article 93)

POWERS AS TO SEARCH AND INFORMATION

1 Interpretation

In this Part –

"occupier" of premises includes a person in charge of a vessel, vehicle, aircraft or hovercraft;

"premises" includes a vessel, vehicle, aircraft or hovercraft;

"warrant" means a warrant issued under this Schedule.

2 Power to examine goods

(1) An authorized person may inspect, examine and take account of goods that are –

(a) in or on a vessel, vehicle, aircraft or hovercraft at any place in Jersey;

(b) brought to any place in Jersey for supply or exportation or for shipment for exportation;

(c) anywhere where goods whose importation is chargeable to GST are unloaded, stored, deposited, or subjected to any process;

(d) anywhere where goods whose supply is chargeable to GST are stored, deposited, grown, manufactured, produced, prepared or subjected to any process;

(e) held by a person as stock for the person's business or as materials for manufacture or processing; or

(f) subject to any claim, dispute, or appeal, under this Law.

(2) An authorized person may inspect and examine any record, device, equipment, or other thing, that is located in Jersey and is associated with the importation, exportation or supply of goods.

(3) An authorized person may exercise the power under sub-paragraph (1) or (2) on premises if he or she is lawfully on the premises.

(4) Circumstances where a person is lawfully on premises for the purposes of sub-paragraph (3) include, but are not restricted to, where the person is on the premises in pursuance of paragraph 7 or in execution of a warrant.

(5) An authorized person may for the purpose of exercising any power under sub-paragraph (1) require the person in possession of the goods –

(a) to produce them to the authorized person on any premises or other place specified by the authorized person if it would be practicable for the person in possession of the goods to do so;

(b) to open or unpack any container if it would be practicable for the person in possession of the goods to do so; and

(c) to provide such facilities or assistance as the authorized person may reasonably require for the purposes of the exercise of the power.

3 Power to examine services

(1) An authorized person may examine and take account of services supplied in Jersey or supplied to a recipient in Jersey.

(2) An authorized person may inspect and examine any record, device, equipment, or other thing, that is located in Jersey and is associated with the supply of services.

(3) An authorized person may exercise the power under sub-paragraph (1) or (2) on premises if he or she is lawfully on the premises.

(4) Circumstances where a person is lawfully on premises for the purposes of sub-paragraph (3) include, but are not restricted to, where the person is on the premises in pursuance of paragraph 7 or in execution of a warrant.

4 Examination of record, device, equipment or other thing

(1) An authorized person may for the purpose of exercising the power under paragraph 2(2) or 3(2) –

(a) require the person in charge of the record, device, equipment or other thing referred to in that sub-paragraph to produce it to the authorized person on any premises or other place specified by the authorized person if it would be practicable for the person in charge of the record, device, equipment or other thing to do so; and

(b) require the person in charge of the record, device, equipment or other thing to provide such facilities or assistance as the authorized person may reasonably require for the purposes of the exercise of the power.

(2) An authorized person may at any reasonable time require a person who makes supplies of services, being supplies referred to in paragraph 16(2) of Schedule 4 –

(a) to open any gaming machine in the possession of the latter person; or

(b) to do anything else necessary to enable the authorized person to ascertain the amount that, in accordance with paragraph 16(3) of that Schedule, is to be determined as the value of any supplies referred to in paragraph 16(2) of that Schedule.

(3) Sub-paragraph (2) shall not affect the operation of sub-paragraph (1) in relation to those supplies.

5 Power to take samples etc

(1) An authorized person may –

(a) take samples of any goods;

(b) take extracts, information or copies from any record;

(c) take information from any device, equipment or other thing;

(d) operate any device, equipment or other thing and take any output from it under such operation; or

(e) take samples, extracts or copies from other things,

being goods, a record, a device, equipment or another thing, or other things, that the authorized person has power under this Schedule to examine.

(2) An authorized person shall dispose of and account for a sample taken under this paragraph in such manner as the Comptroller, whether by direction to the authorized person or by general direction, requires.

6 Payment for samples

An authorized person shall pay to the person in possession of goods from which the authorized person takes a sample under paragraph 5(1)(a) a sum that reasonably represents the wholesale value of the sample if –

(a) the goods have been or are supplied to any person;

(b) the supply of the goods is chargeable to GST;

(c) the goods are not subject to any claim, dispute, or appeal, under this Law;

(d) the authorized person takes the sample after the GST on the supply of the goods has been paid or otherwise accounted for;

(e) the authorized person intends to keep the sample; and

(f) the person in possession of the goods demands payment for the sample.

7 Power to enter

For the purpose of exercising a power under paragraph 2, 3, 4, or 5, of this Schedule, an authorized person may at any reasonable hour enter premises used in connection with the carrying on of a business.

8 Search warrant

(1) If the Bailiff or a Jurat is satisfied by information on oath supplied by an authorized person that –

(a) there are reasonable grounds for suspecting that an offence under this Law or the Regulations has been, is being, or is about to be, committed on any premises specified in the information; or

(b) evidence of the commission of an offence under this Law or the Regulations is to be found on any premises specified in the information,

the Bailiff or Jurat may issue a warrant to that or any other authorized person.

(2) The warrant may authorize any authorized person at any time within 7 days of the date of the warrant –

(a) to enter the premises;

(b) to search the premises;

(c) to exercise any of the powers of an authorized person under this Schedule on the premises; and

(d) to seize any goods, record, device, equipment, or other thing, found on the premises that may be or contain evidence referred to in sub-paragraph (1)(b) in relation to which the warrant was issued or that may be or contain evidence in relation to an offence referred to in sub-paragraph (1)(a) in relation to which the warrant was issued.

9 Additional conditions for issue of warrant

(1) The Bailiff or a Jurat shall not issue a warrant unless satisfied –

(a) that an authorized person has given 7 days' notice in writing to the occupier of the premises to which the warrant would relate demanding access to the premises;

(b) that –

(i) such access was demanded at a reasonable hour and was unreasonably refused,

(ii) although access to the premises was granted, the occupier unreasonably refused to comply with a request by an authorized person to permit the authorized person to do any one or more of the things referred to in paragraph 8(2)(b), (c) or (d), or

(iii) although access to the premises was granted, the occupier unreasonably refused to comply with a requirement of an authorized person, being a lawful requirement imposed under this Schedule; and

(c) that the occupier, has, after the refusal, been notified by an authorized person of the application for the warrant and has had an opportunity of being heard by the Bailiff or Jurat on the question whether or not the warrant should be issued.

(2) Sub-paragraph (1) shall not apply if the Bailiff or Jurat is satisfied that the case is one of urgency or that compliance with that sub-paragraph would defeat the object of the entry.

10 Force

An authorized person executing a warrant may use such reasonable force as may be necessary.

11 Police officer may accompany

An authorized person executing a warrant may be accompanied by a police officer during the execution of the warrant.

12 Hour

A warrant shall be executed at a reasonable hour unless it appears to the authorized person executing it that there are grounds for suspecting that the thing that may be or

contain evidence referred to in paragraph 8(2)(d) for which the warrant was issued would not be found if the warrant were executed at a reasonable hour.

13 Warrant to be shown

(1) If the occupier of the premises to which a warrant relates is present when the warrant is executed, the authorized person executing it shall show the warrant to the occupier and supply him or her with a copy of it.

(2) If the occupier is not present at that time, the authorized person executing the warrant shall leave a copy of it in a prominent place on the premises.

14 Things seized

(1) An authorized person seizing anything in pursuance of a warrant shall, if asked to do so, give a receipt for the thing to the occupier of the premises to which the warrant relates.

(2) An authorized person may retain anything so seized for so long as he or she believes necessary in all the circumstances.

(3) The authorized person shall give the occupier of the premises a copy of any record that the authorized person seizes, if the authorized person is asked to do so and believes it can be done without undue delay.

15 Exempt communications about legal advice

(1) The powers referred to in paragraphs 2, 3, 4, 5 and 8(2)(d) shall not be exercisable in respect of –

(a) any communication between a professional legal adviser and the adviser's client made in connection with the giving of legal advice to the client with respect to the client's obligations, liabilities or rights under this Law or the Regulations; or

(b) any communication between a professional legal adviser and the adviser's client, or between such an adviser or such a client and any other person, made in connection with or in contemplation of proceedings under or arising out of this Law or the Regulations and for the purposes of those proceedings.

(2) Sub-paragraph (1) shall apply also to –

(a) a copy or other record of any such communication; and

(b) any document or article enclosed with or referred to in any such communication if the document or article is made in connection with the giving of any advice referred to in sub-paragraph (1)(a) or, as the case may be, made in connection with or in contemplation of proceedings referred to in sub-paragraph (1)(b) and for the purposes of those proceedings.

(3) Sub-paragraphs (1) and (2) shall not apply to anything in the possession of any person other than the professional legal adviser or the client or to anything held with the intention of furthering a criminal purpose.

(4) In this paragraph references to the client of a professional legal adviser include references to any person representing such a client.

16 Occupier to furnish what is not exempt

(1) If the occupier of premises to which a warrant relates objects to the exercise of any of the powers referred to in paragraphs 2, 3, 4, 5 and 8(2)(d) in respect of anything, that objection being on the ground that the thing consists partly of matters exempt from those powers, the occupier shall, if the authorized person executing the warrant so requires, furnish the authorized person with a copy of so much of the thing as is not exempt from those powers.

(2) The occupier shall comply with that requirement.

17 Return of warrants

(1) An authorized person shall return a warrant to the Bailiff or a Jurat after the authorized person has executed it or if the authorized person has it and it is not executed within the time authorized for its execution.

(2) The authorized person by whom the warrant is executed shall make an endorsement on it stating what powers have been exercised under the warrant.

18 Power to require information

(1) The Comptroller may by direction require a person –

(a) who is concerned (in whatever capacity) in the supply of goods or services in the course or furtherance of a business; or

(b) to whom a supply of goods or services in the course or furtherance of a business is made,

to furnish to the Comptroller such information relating to the goods or services or to the supply, within such time and in such form and manner, as the Comptroller may reasonably require.

(2) The Comptroller may by direction require a person who is concerned (in whatever capacity) in the importation of goods in the course or furtherance of a business to furnish to the Comptroller such information relating to the goods or to the importation, within such time and in such form and manner, as the Comptroller may reasonably require.

(3) If information required by direction under sub-paragraph (1) or (2) is furnished in the form of a record, the Comptroller may keep the record for a reasonable time and take extracts, information or copies from the record.

(4) No person shall be required by direction under sub-paragraph (1) or (2) to furnish a record that the person cannot be compelled to produce in proceedings before a court or, in complying with any direction under sub-paragraph (1) or (2), to furnish any information that the person could not be compelled to give in evidence in proceedings before a court.

(5) Any person who without reasonable excuse fails to comply with a direction under sub-paragraph (1) or (2) shall be guilty of an offence and liable to a fine of level 3 on the standard scale.

(6) A person who intentionally alters, suppresses or destroys information that is the subject of a direction under sub-paragraph (1) or (2), or a record of such

information, shall be guilty of an offence and liable to imprisonment for a term of 5 years and to a fine.

(7) If a person fails to comply with a direction under sub-paragraph (1) or (2), the Court may, on application by the Comptroller, make an order requiring compliance with the direction, and the order may provide that the costs of, and incidental to, the application shall be paid by the person who failed to comply with the direction.

SCHEDULE 9[101]

(Articles 49 and 101)

TRANSITIONAL PROVISIONS AND SAVINGS

1 Regulations

(1) The States may, by Regulations, make provision of a saving or transitional nature consequent on the following –

(a) the enactment of this Law;

(b) the coming into force of any provision of this Law or of any provision of the Regulations;

(c) any change in the rate of GST that applies to a supply of goods or services or importation;

(d) any coming into force, or cessation, of zero-rating in respect of a supply of goods or services or imported goods;

(e) any coming into force, or cessation, of an exemption in respect of a supply of goods or services;

(f) any change in the conditions that apply, under this Law or the Regulations, to a supply, an importation, a zero-rating or an exempt supply, to a remission, refund, relief, or repayment, of GST, to goods or services, or to any other matter;

(g) any other change in the treatment, under this Law or the Regulations, of a supply, an importation, a zero-rating or an exempt supply, of a remission, refund, relief, or repayment, of GST, of goods or services or of any other thing.

(2) Regulations made under this paragraph may include provision for or in respect of zero-rating, exemption, remission, refund, relief or repayment.

(3) A provision of Regulations made under this paragraph may, if the Regulations so provide, come into force on the day on which this paragraph comes into force or on a day later than that day (and the later day may be a day that falls before the provision is made).

(4) To the extent to which any such provision comes into force on a day that falls before the day when it is made, the provision does not operate so as –

(a) to affect, in a manner prejudicial to any person (other than the States, an administration of the States or a person in an administration of the States), the rights of that person existing before the day when the provision is made; or

(b) to impose liabilities on any person (other than the States, an administration of the States or a person in an administration of the States) in respect of anything done or omitted to be done before the day when the provision is made.

2 Long-term contracts

A supply of goods or of services, or goods that are imported, under a contract entered into before this paragraph comes into force and not performed, or not fully performed, at that time, being a contract prescribed by the Regulations, shall be zero-rated for the purposes of this Law until the first of the following events –

(a) the contract is varied;

(b) the contract expires;

(c) the expiry of the period of 5 years that starts when this paragraph comes into force;

(d) an event prescribed by the Regulations.

3 Amendments made by Goods and Services Tax (Amendment) (Jersey) Law 2008

The amendment of a provision of this Law by the Goods and Services Tax (Amendment) (Jersey) Law 2008 shall not affect the validity, or prevent the continuation of the operation, of anything done, or any Regulation made, under the provision before the amendment takes effect, if the same thing could have been done, or the same Regulation made, under that provision immediately after that amendment of the provision.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Goods and Services Tax (Jersey) Law 2007	L.27/2007	17 August 2007, as to Part 1, Articles 97 to 102, Schedule 2 and so much of any other provision as confers a power to make Regulations or confers a power to give general directions; 1 January 2008, as to Parts 3, 5 to 9, 11 to 13, 16 and 17, Articles 94 to 96, Schedules 1 to 7; 6 May 2008 as to remainder (R&O.146/2007 and R&O.48/2008)	P.37/2007
Goods and Services Tax (Jersey) Regulations 2007	R&O.133/2007	1 January 2008	P.122/2007
Goods and Services Tax (Amendment) (Jersey) Law 2008	L.36/2008	12 March 2008 Adopted Law given effect as if enacted on 12 March 2008 by R&O.40/2008	P.17/2008
Income Tax (Amendment No. 32) (Jersey) Law 2009	L.27/2009	4 December 2009	P.82/2009
Goods and Services Tax (Amendment) (Jersey) Regulations 2009	R&O.130/2009	1 January 2010	P.183/2009
Goods and Services Tax (Amendment No. 2) (Jersey) Law 2010	L.12/2010	1 January 2010 Adopted Law given effect as if enacted on 10 December 2009 by R&O.129/2009	P.182/2009
Income Tax (Amendment No. 34) (Jersey) Law 2010	L.19/2010	5 November 2010	P.181/2009

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2011 Budget) (Jersey) Law 2011	L.16/2011	1 June 2011 Adopted Law given effect as if enacted on 10 December 2010 by R&O.122/2010	P.158/2010
Goods and Services Tax (Amendment No. 3) (Jersey) Law 2011	L.18/2011	1 January 2011 Adopted Law given effect as if enacted on 10 December 2010 by R&O.124/2010	P.160/2010
Goods and Services Tax (Miscellaneous Amendments No. 2) (Jersey) Regulations 2011	R&O.147/2011	1 January 2012	P.162/2011
Civil Partnership (Jersey) Law 2012	L.4/2012	2 April 2012 (R&O.48/2012)	P.85/2011
Civil Partnership (Consequential Amendments) (Jersey) Regulations 2012	R&O.47/2012	2 April 2012	P.12/2012
Goods and Services Tax (Amendment No. 4) (Jersey) Law 2013	L.5/2013	1 January 2013 Adopted Law given effect as if enacted on 5 December 2012 by R&O.140/2012	P.105/2012
Finance (2014 Budget) (Jersey) Law 2014	L.1/2014	1 January 2014 Adopted Law given effect as if enacted on 5 December 2013 by R&O.152/2013	P.123/2013
Finance (2015 Budget) (Jersey) Law 2014	L.47/2014	1 July 2015	P.141/2014
Criminal Justice (Miscellaneous Provisions) (Jersey) Law 2016	L.1/2016	20 September 2016 (R&O.98/2016)	P.87/2015
Finance (2018 Budget) (Jersey) Law 2018	L.14/2018	1 January 2018 (except Article 13(2) on 30 November 2017) Adopted Law given effect as if enacted on 30 November 2017 by R&O.125/2017	P.98/2017
Data Protection (Jersey) Law 2018	L.3/2018	25 May 2018	P.116/2017

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Charities (Jersey) Law 2014	L.41/2014	1 January 2019 (R&O.17/2018)	P.108/2014
Regulation of Care (Regulated Activities) (Jersey) Regulations 2018	R&O.118/2018	1 January 2019	P.126/2018
Finance (2019 Budget) (Jersey) Law 2019	L.6/2019	1 January 2019 - except Article 61 Adopted Law given effect as if enacted on 6 December 2018 by R&O.125/2018 1 January 2020 – Article 61	P.130/2018
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020 (R&O.136/2019)	P.122/2018
Finance (2020 Budget) (Jersey) Law 2020	L.6/2020	1 January 2020 Adopted Law given effect as if enacted on 2 December 2019 by R&O.130/2019	P.109/2019
Finance (2022 Budget) (Jersey) Law 2022	L.5/2022	1 January 2022 – except Articles 29, 30, 32 to 40 and 42 Adopted Law given effect as if enacted on 17 December 2021 by R&O.158/2021	P.100/2021
Taxation (Income Tax, Goods and Services Tax and Revenue Administration) (Amendment) (Jersey) Law 2022	L.2/2022	4 March 2022	P.51/2021
Finance (2023 Budget) (Jersey) Law 2023	L.3/2023	1 January 2023 Adopted Law given effect as if enacted on 16 December 2022 by R&O.112/2022	P.102/2022
Regulation of Care (Regulated Activities) (Amendment of Law) (Jersey) Regulations 2022	R&O.55/2022	1 January 2023 (R&O.117/2022)	P.45/2022
Finance (2022 Budget) (Jersey) Law 2022	L.5/2022	1 July 2023 (L.35/2022)	P.100/2021

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2023 Budget) (Jersey) Law 2023	L.3/2023	1 July 2023 (R&O.112/2022)	P.102/2022
Finance (2024 Budget) (Jersey) Law 2024	L.1/2024	1 January 2024 Adopted Law given effect as if enacted on 14 December 2022 by R&O.120/2023	P.91/2023
Finance (2025 Budget) (Jersey) Law 2025	L.6/2025	1 January 2025 Adopted Law given effect as if enacted on 29 November 2024 by R&O.72/2024	P.72/2024
Finance (2026 Budget) (Jersey) Law 2026	L.12/2026	1 January 2026 Adopted Law given effect as if enacted on 12 December 2025 by R&O.95/2025	P.93/2025
Regulation of Care (Jersey) Amendment Law 2026	L.4/2026	6 April 2026 (R&O.37/2026)	P.57/2025

◦Projets available at statesassembly.gov.je

Table of Renumbered Provisions

Original	Current
102(1)	102
102(2) and (3)	Spent, omitted

Table of Endnote References

[1] *Article 1* *amended by L.19/2010, L.13/2019, L.5/2022*
[2] *Article 2(3)* *substituted by L.12/2010*
[3] *Article 2(3A)* *inserted by L.12/2010*
[4] *Article 3(2)* *amended by L.4/2012, R&O.47/2012*
[5] *Article 3(3)* *amended by L.4/2012, R&O.47/2012*
[6] *Article 4* *heading amended by L.5/2022*
[7] *Article 4(1)* *amended by L.5/2022*
[8] *Article 5(1)* *amended by L.36/2008*
[9] *Article 6(1A)* *inserted by L.5/2022, amended by L.6/2025*
[10] *Article 6(4)* *substituted by L.18/2011*
[11] *Article 6(5)* *added by L.12/2010*
[12] *Article 8(1)* *amended by L.16/2011*
[13] *Article 14(4)* *amended by L.1/2016*
[14] *Article 17(6)* *substituted by L.18/2011*

[15] *Article 19(1)* *amended by L.2/2022*
[16] *Article 21A* *inserted by L.5/2022*
[17] *Article 21B* *inserted by L.5/2022*
[18] *Article 23(3)* *substituted by L.5/2022, L.3/2023, amended by L.1/2024*
[19] *Article 23(3A)* *inserted by L.5/2022, substituted by L.3/2023*
[20] *Article 23(3B)* *inserted by L.5/2022, substituted by L.3/2023, amended by L.1/2024*
[21] *Article 23(3C)* *inserted by L.3/2023, amended by L.1/2024*
[22] *Article 26(1)* *amended by L.5/2022*
[23] *Article 26(3)* *inserted by L.5/2022, substituted by L.3/2023, amended by L.1/2024*
[24] *Article 28(1A)* *inserted by L.12/2010*
[25] *Article 28(1B)* *inserted by L.12/2010*
[26] *Article 28(3A)* *inserted by L.12/2010*
[27] *Article 30(1)* *amended by L.12/2010*
[28] *Article 31(1)* *amended by L.5/2022*
[29] *Article 31(6)* *added by L.36/2008*
[30] *Article 32* *heading substituted by L.5/2022*
[31] *Article 32(1)* *amended by L.5/2022*
[32] *Article 32(4)* *added by L.36/2008*
[33] *Article 36A* *inserted by L.5/2013*
[34] *Article 39A* *inserted by L.1/2014*
[35] *Article 40(5)* *amended by L.1/2016*
[36] *Article 42(1)* *substituted by L.36/2008*
[37] *Article 42(4)* *amended by L.1/2016*
[38] *Article 43(1)* *amended by L.36/2008*
[39] *Article 44(1)* *substituted by L.12/2010*
[40] *Article 45(2)* *amended by L.1/2016*
[41] *Article 47(7)* *added by L.27/2009*
[42] *Article 47(8)* *added by L.27/2009*
[43] *Article 51(3)* *added by L.1/2014*
[44] *Article 51(4)* *added by L.1/2014*
[45] *Article 51(5)* *inserted by L.6/2025*
[46] *Article 52(1)* *amended by L.36/2008*
[47] *Article 56* *substituted by L.36/2008*
[48] *Article 56A* *inserted by L.36/2008*
[49] *Article 57(2)* *substituted by L.12/2010*
[50] *Article 57A* *inserted by L.36/2008*
[51] *Article 59(5)* *amended by L.6/2020*
[52] *Article 59* *substituted by L.36/2008*
[53] *Article 60* *substituted by L.36/2008*
[54] *Article 60(1)* *amended by L.14/2018, L.3/2023*
[55] *Article 60(2)* *amended by L.3/2023*
[56] *Article 60(3)* *amended by L.14/2018*
[57] *Article 60(5)* *amended by L.14/2018, L.3/2023*
[58] *Article 60* *substituted by L.36/2008*
[59] *Article 61* *repealed by L.36/2008*
[60] *Article 62* *repealed by L.36/2008*
[61] *Article 63* *substituted by L.36/2008*
[62] *Article 64(3)* *amended by L.1/2016*
[63] *Article 66* *substituted by L.36/2008*
[64] *Article 67* *repealed by L.13/2019*
[65] *Article 68* *repealed by L.13/2019*

[66] *Article 69(3)*	*amended by L.3/2018*
[67] *Article 69(5)*	*amended by L.3/2018*
[68] *Article 71*	*deleted by L.12/2026*
[69] *Article 72*	*deleted by L.12/2026*
[70] *Article 73(3)*	*amended by L.12/2026*
[71] *Article 74(1)*	*substituted by L.18/2011, amended by L.6/2019*
[72] *Article 74(2)*	*substituted by L.18/2011, amended by L.6/2019*
[73] *Article 74(2A)*	*inserted by L.6/2019*
[74] *Article 74(2B)*	*inserted by L.6/2019*
[75] *Article 74(2C)*	*inserted by L.6/2019*
[76] *Article 74(3)*	*amended by L.12/2026*
[77] *Article 75(1)*	*amended by L.13/2019*
[78] *Article 76(4)*	*amended by L.1/2016*
[79] *Article 78(1)*	*amended by L.12/2010*
[80] *Article 78(3)*	*amended by L.12/2026*
[81] *Article 78(4)*	*substituted by L.12/2010, amended by L.12/2026*
[82] *Article 78(5)*	*substituted by L.12/2026*
[83] *Article 83*	*substituted by L.47/2014*
[84] *Article 84(2)*	*amended by L.36/2008, L.12/2026*
[85] *Article 85(1)*	*amended by L.12/2026*
[86] *Article 86(5)*	*amended by L.13/2019*
[87] *Article 94(3)*	*inserted by L.36/2008*
[88] *Article 94(4)*	*added by L.36/2008*
[89] *Article 97(3)*	*substituted by L.36/2008*
[90] *Article 97(4)*	*substituted by L.36/2008*
[91] *Article 100(2A)*	*inserted by L.36/2008*
[92] *Article 100(6A)*	*inserted by L.36/2008*
[93] *Article 100(6B)*	*inserted by L.36/2008*
[94] *Article 100(6C)*	*inserted by L.36/2008*
[95] *Article 100(7)*	*amended by L.1/2016*
[96] *Schedule 1*	*amended by L.36/2008, L.12/2010, L.1/2014, L.1/2016, L.2/2022, L.5/2022, L.1/2024*
[97] *Schedule 2*	*amended by L.18/2011, L.1/2014, L.5/2022*
[98] *Schedule 5*	*amended by R&O.133/2007, L.36/2008, L.12/2010, R&O.147/2011, L.5/2013, L.41/2014, L.14/2018, R&O.118/2018, L.6/2019, L.6/2020, R&O.55/2022, L.4/2026*
[99] *Schedule 6*	*amended by R&O.133/2007, R&O.130/2009, L.12/2010, R&O.147/2011, L.5/2013, L.1/2014, L.41/2014*
[100] *Schedule 8*	*amended by L.1/2016*
[101] *Schedule 9*	*amended by L.36/2008*