



Jersey

GOODS AND SERVICES TAX (JERSEY) REGULATIONS 2007

Official Consolidated Version

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THE STATES, in pursuance of Articles 16, 17, 20, 21, 29, 36, 37, 41, 42, 43, 52, 53, 56, 57, 61, 62, 97, 100 and 101, and Schedule 9, of the [Goods and Services Tax \(Jersey\) Law 2007](#), have made the following Regulations –

Commencement [[see endnotes](#)]

PART 1

PRELIMINARY

1 Interpretation

In these Regulations, “the Law” means the [Goods and Services Tax \(Jersey\) Law 2007](#).

PART 2

PUBLIC SECTOR

2 States a taxable person: Article 20 of Law

The States shall for the purposes of this Law be a taxable person to a full extent corresponding to the supplies to and importations by the States.

3 Treatment of supplies to States: Article 20 of Law

Any supply to the States, but not a supply to the States by the States, shall be treated as a supply to the States for the purposes of the Law.

4 ¹

5 Application of Law to parishes: Article 20 of Law

- (1) The Law shall not apply to the supply of goods or services by a parish, being a supply that is not in the course of or furtherance of a business.
- (2) For the purposes of this Law –
 - (a) a parish is liable to be registered and the Comptroller shall register it;
 - (b) a parish shall be registered as one person;
 - (c) a parish however shall be a taxable person only to the extent specified in paragraph (3); and
 - (d) a parish shall keep the same accounts and records, and provide to the Comptroller the same information, as a taxable person.
- (3) A parish shall for the purposes of this Law be a taxable person to a full extent corresponding to the supplies to and importations by the parish.
- (4) Any supply to a parish, but not a supply to the parish by the same parish, shall be treated as a supply to the parish for the purposes of the Law.

6 Treatment of other persons as States: Articles 20 and 53 of Law

- (1) The following shall be treated as the States under these Regulations and for the purposes of the Law –
 - (a) a non-Ministerial States body within the meaning of the [Public Finances \(Jersey\) Law 2019](#);
 - (b) a body within paragraph (a) of the definition of “independently audited States body” in Article 1(1) of the [Comptroller and Auditor General \(Jersey\) Law 2014](#);
 - (c) the States Assembly, including committees and scrutiny panels of the States established by standing orders;
 - (d)
 - (e) a body within paragraph (c) or (d) of the definition of “States body” in Article 1 of the [Public Finances \(Jersey\) Law 2019](#).²
- (2) ³
- (3) The following shall be treated as the States under these Regulations and for the purposes of the Law –
 - (a) the Committee of Management established under the [Public Employees \(Retirement\) \(Jersey\) Law 1967](#) for the purposes of managing the scheme established under that Law and the scheme established under the [Public Employees \(Pensions\) \(Jersey\) Law 2014](#);
 - (b) the manager of the Teachers’ Superannuation Fund established under the [Teachers’ Superannuation \(Jersey\) Law 1979](#);

- (c) the manager of the retirement scheme referred to in Article 42(2)(b) of the [Postal Services \(Jersey\) Law 2004](#);
- (d) the Jersey Overseas Aid Commission;
- (e) the Jersey Consumer Council;
- (f) the Jersey Resolution Authority.⁴

PART 2A⁵

EXCEPTIONS TO RULE ON WHERE SERVICES SUPPLIED

6A Part applies to prescribe exceptions for purposes of Article 24(2) of Law⁶

This Part applies to prescribe, under Article 24(2) of the Law, exceptions to that Article concerning where, for the purposes of the Law, services are to be treated as supplied.

6B Work on goods or valuation of goods⁷

If a supply of services takes place that consist of work physically carried out on, or valuation of, goods, the services shall be treated as supplied in the place in which the goods are situated when the work, or valuation, is carried out.

6C Services relating to land⁸

Services not falling within Regulation 6E(b) shall be treated as supplied where land in connection with which the supply is made is situated, if the services consist of –

- (a) the grant, assignment or surrender of –
 - (i) any interest in or right over the land,
 - (ii) a personal right to call for or be granted any interest in or right over the land, or
 - (iii) a licence to occupy land or any other contractual right exercisable over or in relation to the land;
- (b) any works of construction, demolition, conversion, reconstruction, alteration, enlargement, repair or maintenance of a building, or civil engineering work, on the land; or
- (c) services such as are normally supplied by estate agents, auctioneers, architects, surveyors, engineers or others involved in matters relating to the land.

6D Services relating to exhibitions, events, meetings⁹

Services shall be treated as supplied where they are physically carried out if the services are –

- (a) cultural, artistic, sporting, scientific, educational or entertainment services;
- (b) services relating to exhibitions, conferences or meetings;

- (c) services –
 - (i) ancillary to services referred to in paragraph (a) or (b), and
 - (ii) not falling within Regulation 6E(b); or
- (d) services of organizing the supply of services referred to in paragraph (a) or (b).

6E Services that put transport or accommodation at the disposal of the customer¹⁰

If services consist of –

- (a) the letting on hire of any means of transport; or
- (b) the provision of accommodation of any kind in a hotel, guest house, camp site, self-catering accommodation, or similar facility,

the services shall be treated as supplied –

- (i) outside Jersey if the means of transport or accommodation is put at the disposal of the customer at a place outside Jersey; or
- (ii) in Jersey if the means of transport or accommodation is put at the disposal of the customer at a place in Jersey.

6F Services of intermediaries¹¹

If services –

- (a) consist of the making of arrangements for the supply of services to which any of Regulations 6B to 6E applies; and
- (b) do not fall within Regulation 6D(c) or (d),

the first-mentioned services shall be treated as supplied outside Jersey if the second-mentioned services are treated as supplied outside Jersey.

6G Certain electronic, consultancy and other services¹²

- (1) If services specified in any of paragraphs 1 to 13 of Schedule 3 to the Law, and not falling within Regulation 6C or 6D, are supplied by a person belonging in Jersey to a person who –
 - (a) in relation to receiving the supply of the services, belongs in a country other than Jersey; and
 - (b) receives the supply of the services in the course or furtherance of any business carried on by him or her,

the services shall be treated as supplied outside Jersey.

- (2) For the avoidance of doubt, nothing in Article 6(1)(c) or 30 of the Law is to apply to the interpretation or application of this Regulation.

PART 3

TIME OF SUPPLY: PARTICULAR CASES

7 General

Where, under these Regulations, a supply is treated as taking place each time at which a payment (however expressed) is received or an invoice is issued, the supply is to be treated as taking place only to the extent covered by the payment or invoice.

8 Goods for private use, and the free supply of services: Article 29 of Law

- (1) Where there is a supply of services to which paragraph 8(5) of Schedule 2 of the Law refers, they shall be treated as being supplied on the last day of the prescribed accounting period of the supplier in which the goods concerned are used or made available.
- (2) Where services specified in Regulations made by the States under Article 21(4) of the Law are supplied, they shall be treated as being supplied on the last day of the prescribed accounting period of the supplier in which the services are performed.

9 Supplier's goods in possession of buyer: Article 29 of Law

- (1) This Regulation applies to a supply of goods –
 - (a) under an agreement by which the supplier retains the property in them until the goods or part of them are appropriated under the agreement by the buyer; and
 - (b) in circumstances where the whole or part of the consideration is determined at that time.
- (2) However, this Regulation does not apply to a supply to which Article 26(2) of the Law refers.
- (3) Where this Regulation applies to a supply of goods, the supply shall be treated as taking place at the earliest of the following dates –
 - (a) the date of appropriation of the goods by the buyer;
 - (b) the date when a GST invoice in respect of the supply is issued by the supplier;
 - (c) the date when a payment in respect of the supply is received by the supplier.

10 Retention payments: Article 29 of Law

- (1) This Regulation applies where any contract for the supply of goods or services provides for the retention of any part of the consideration by a person pending full and satisfactory performance of the contract, or any part of it, by the supplier.
- (2) Where this Regulation applies, the goods or services shall be treated as separately and successively supplied at the earliest of the following times –

- (a) the times determined in accordance with the provisions of Articles 26(1) and (2), 27, 28(4) and (5), and 29(3), of the Law, to the extent that those provisions apply;
- (b) the time at which a payment in respect of any part of the consideration that has been retained, pursuant to the terms of the contract, is received by the supplier;
- (c) the time at which the supplier issues a GST invoice relating to any such part.

11 Continuing supplies: Article 29 of Law

- (1) Where goods or services are supplied for a period for a consideration the whole or part of which is determined or payable periodically or from time to time, they shall be treated as separately and successively supplied at the earlier of the following times –
 - (a) each time at which a payment in respect of the supplies is received by the supplier;
 - (b) each time at which the supplier issues a GST invoice relating to the supplies.
- (2) However, in the circumstances referred to in paragraph (3) goods or services shall be treated as separately and successively supplied at the earlier of the following times –
 - (a) each time at which a payment in respect of them becomes due;
 - (b) each time at which a payment in respect of them is received by the supplier.
- (3) The circumstances to which this paragraph refers are where –
 - (a) separate and successive supplies of goods or services referred to in paragraph (1), or continuous supplies of goods or services referred to in that paragraph, are made under an agreement that provides for successive payments; and
 - (b) at or about the beginning of any period not exceeding one year the supplier issues a GST invoice containing, in addition to the particulars required by Article 42(2)(a) and (d) of the Law, the particulars referred to in paragraph (4).¹³
- (4) The particulars to which this paragraph refers are –
 - (a) the dates on which payments under the agreement are to become due in the period;
 - (b) the amount payable (excluding GST) on each such date; and
 - (c) the rate of GST in force at the time of issue of the GST invoice and the amount of GST chargeable in accordance with that rate on each of the payments.
- (5) Where –
 - (a) an invoice is issued in the circumstances referred to in paragraph (3); and
 - (b) on or before any due date on the invoice 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.

- (6) However, paragraph (5) does not apply to a GST invoice in respect of any supplies for which payments are received before the change.
- (7) In paragraph (5), “due date” means a date that is specified on the invoice as a date on which a payment is due.

12 Royalties and similar payments: Article 29 of Law

- (1) This Regulation applies where the whole amount of the consideration for a supply of services is not ascertainable at the time when the services are performed and subsequently the use of the benefit of those services by a person other than the supplier gives rise to any payment of consideration for that supply that –
 - (a) is in whole or in part determined or payable periodically or from time to time or at the end of any period;
 - (b) is additional to the amount (if any) already payable for the supply; and
 - (c) is not a payment to which Regulation 11 applies.
- (2) Where this Regulation applies, a further supply shall be treated as taking place at each time when –
 - (a) a payment in respect of the use of the benefit of those services is received by the supplier; or
 - (b) a GST invoice is issued by the supplier,whichever event occurs earlier.

13 Supplies for works: Article 29 of Law

- (1) Where services, or services together with goods, are supplied in the course of work to which paragraph (3) refers under a contract that provides for payment for such supplies to be made periodically or from time to time, a supply shall be treated as taking place at each time when the supplier issues a GST invoice.
- (2) However, where the consideration for the contract is wholly in money, and a payment is received by the supplier before the supplier issues a GST invoice in respect of the supply concerned, the supply shall be treated as taking place at the time when the payment is received.
- (3) The work to which this paragraph refers is the construction, alteration, conversion, enlargement, improvement, reconstruction, repair, maintenance, or demolition, of –
 - (a) a building; or
 - (b) any civil engineering work.

PART 4

INPUT TAX

14 Claims for input tax: Article 36(4) of Law

GST charged on any supply or importation is to be excluded from credit referred to in Article 34(1) of the Law if a claim for the GST is not made within 3 years after the end of the accounting period in which the relevant GST became chargeable, or within such longer period as the Comptroller may consider necessary, in the exceptional circumstances of a particular case, in order to avoid an injustice.¹⁴

15 Input tax: supplies to future taxable person: Article 37 of Law

- (1) On a claim made in accordance with Regulation 16, the Comptroller may allow a taxable person, whether the person is an individual or a body corporate, to treat as input tax –
 - (a) GST on the supply of goods –
 - (i) to the person,
 - (ii) before the person's registration date, and
 - (iii) for the purpose of a business that, at the time of the supply, was being carried on, or was to be carried on, by the person;
 - (b) GST on the supply of services –
 - (i) to the person,
 - (ii) before the person's registration date, and
 - (iii) for the purpose of a business that, at the time of the supply, was being carried on, or was to be carried on, by the person; or
 - (c) GST on the importation of goods –
 - (i) by the person,
 - (ii) before the person's registration date, and
 - (iii) for the purpose of a business that, at the time of the importation, was being carried on, or was to be carried on, by the person.
- (2) On a claim made in accordance with Regulation 16, the Comptroller may allow a taxable person that is a body corporate to treat as input tax –
 - (a) GST on the supply of goods –
 - (i) to another person, and
 - (ii) before the incorporation of the body corporate;
 - (b) GST on the supply of services –
 - (i) to another person,
 - (ii) before the incorporation of the body corporate, and

- (iii) for the body corporate's benefit or in connection with its incorporation;
or
- (c) GST on the importation of goods –
 - (i) by another person, and
 - (ii) before the incorporation of the body corporate.
- (3) Paragraph (2) shall apply only if the other person to whom the supply was made or by whom the importation was made –
 - (a) became a member, officer or employee of the body corporate and was reimbursed, or received an undertaking to be reimbursed, by the body corporate for the whole amount of the price paid for the goods or services;
 - (b) was not himself or herself a taxable person at the time of the supply or importation; and
 - (c) was so supplied, or made the importation, for the purpose of a business to be carried on by the body corporate and has not used the goods or services for any purpose other than the purpose of such business.
- (4) A taxable person cannot, however, treat GST as input tax by virtue of this Regulation if the GST is –
 - (a) GST on the supply of goods that took place more than 3 years before the taxable person's registration date;
 - (b) GST on the importation of goods that took place more than 3 years before the taxable person's registration date;
 - (c) GST on the supply of services that took place more than 6 months before the taxable person's registration date;
 - (d) GST on the supply or importation of goods that are consumed –
 - (i) in a case to which paragraph (1) or (2) applies, by the taxable person,
or
 - (ii) in a case to which paragraph (2) applies, by the other person who acquired the goods or services,

before the registration date of the taxable person; or
 - (e) GST on a supply of services performed on goods to which sub-paragraph (a) or (d) applies.¹⁵
- (5) Despite paragraph (4)(d), GST referred to in that sub-paragraph may be treated as input tax under this Regulation if the Comptroller considers it just to do so and so directs.
- (6) In this Regulation, the "registration date" of a taxable person means –
 - (a) in the case where the person notified the Comptroller in accordance with paragraph 3 of Schedule 1 of the Law and the Comptroller registered the person in accordance with that Schedule, the date on which the person's actual registration took effect; or
 - (b) in any other case, the date on which the person's registration would have taken effect, if the person had notified the Comptroller in accordance with

paragraph 3 of Schedule 1 of the Law and the Comptroller had registered the person in accordance with that Schedule.

16 Claim for input tax on supplies to future taxable person

- (1) A claim referred to in Regulation 15 shall, unless the Comptroller otherwise allows, be made on the first GST return that the relevant taxable person makes under Part 10 of the Law and, if the Comptroller so requires by direction, shall be supported by invoices and other evidence specified in the direction.
- (2) A taxable person who makes such a claim shall compile and preserve for the period that the Comptroller by direction requires –
 - (a) in respect of goods, a stock account showing separately quantities purchased, quantities used in the making of other goods, date of purchase and date and manner of subsequent disposals of both the quantities; and
 - (b) in respect of services, a list showing their description, date of purchase and date of disposal, if any.

17 Repayment of input tax if person ceases to be taxable person: Article 37 of Law

If a person who has been, but is no longer, a taxable person, makes a claim in the manner, and supported by the evidence, that the Comptroller requires by direction, the Comptroller may pay to the person the amount of any GST –

- (a) on the supply of services to the person after the date with effect from which the person ceased to be a taxable person; and
- (b) that is an amount attributable to any taxable supply made by the person in the course or furtherance of any business carried on by the person when he or she was a taxable person.

18 Substantiation of amounts: Article 41(2) and (3) of Law

- (1) For the purposes of Article 41(2) of the Law, the charge to GST on the supply of goods or services to a taxable person shall be substantiated by the taxable person's –
 - (a) retaining, for 6 years after the date of supply, such of the documents specified in paragraph (2) as relate to the period during which the supply was made and to the business of the person in the course of which the supply was made, and
 - (b) producing any of those documents to the Comptroller on demand.¹⁶
- (2) The documents are –
 - (a) a GST account;
 - (b) a copy of a sales invoice, whether issued or received by the person;
 - (c) a record of supplies of goods or services made from the business for the personal use of the person;

- (d) a record of supplies of goods or services made free of charge, or for less than their open-market value, to the employees of the person or to other persons;
 - (e) a record that lists and summarizes any cash receipts, or cash payments, by the person;
 - (f) a record of opening and closing stock;
 - (g) a purchases ledger or sales ledger;
 - (h) an income and expense account;
 - (i) a cash register roll or tape;
 - (j) a bank statement;
 - (k) a copy of a customs import or export document;
 - (l) an annual account;
 - (m) such other document as the Comptroller may specify by general direction.
- (3) For the purposes of Article 41(2) of the Law, the charge to GST on the importation of goods by a taxable person shall be substantiated by the taxable person's –
- (a) retaining, for 6 years after the date of importation, such of the documents specified in paragraph (4) as relate to the period during which the importation was made and to the business of the person in the course of which the importation was made; and
 - (b) producing any of those documents to the Comptroller on demand.¹⁷
- (4) The documents are –
- (a) the original or a copy of any relevant customs entry form;
 - (b) the original or a copy of a receipt issued by the Agent of the Impôts for payment of GST on the importation of the goods;
 - (c) a GST account;
 - (d) a copy of a sales invoice, whether issued or received by the person;
 - (e) a record of supplies of goods or services made from the business for the personal use of the person;
 - (f) a record of supplies of goods or services made free of charge, or for less than their open-market value, to the employees of the person or to other persons;
 - (g) a record that lists and summarizes any cash receipts, or cash payments, by the person;
 - (h) a record of opening and closing stock;
 - (i) a purchases ledger or sales ledger;
 - (j) an income and expense account;
 - (k) a cash register roll or tape;
 - (l) a bank statement;
 - (m) a copy of a customs import or export document;

- (n) an annual account;
 - (o) such other document as the Comptroller may specify by general direction.
- (5) For the purposes of Article 41(3) of the Law, the following documents relating to GST may be required to be produced to the extent that they are relevant to the input tax in question and relate to the business of the person referred to in Article 41(3) of the Law –
- (a) a GST account;
 - (b) a copy of a sales invoice, whether issued or received by the person;
 - (c) a record of supplies of goods or services made from the business for the personal use of the person;
 - (d) a record of supplies of goods or services made free of charge, or for less than their open-market value, to the employees of the person or to other persons;
 - (e) a record that lists and summarizes any cash receipts, or cash payments, by the person;
 - (f) a record of opening and closing stock;
 - (g) a purchases ledger or sales ledger;
 - (h) an income and expense account;
 - (i) a cash register roll or tape;
 - (j) a bank statement;
 - (k) a copy of a customs import or export document;
 - (l) a computer record;
 - (m) correspondence;
 - (n) an annual account;
 - (o) any other record.
- (6) A document that is required under this Regulation to be retained may be retained in electronic form or on paper and a document that is required under this Regulation to be produced may be produced in electronic form or on paper.

19 Adjustments in the course of business: Article 43(2)(c) and (d) of Law

- (1) If –
- (a) there is a variation in the consideration due on a supply made by a taxable person that is evidenced by a credit or debit note or any other document to the same effect; and
 - (b) the consideration includes an amount of GST,
- the taxable person shall adjust his or her GST account accordingly.
- (2) The adjustment shall be made in that part of the GST account that relates to the accounting period in which the variation is given effect in the business accounts of the taxable person.

- (3) Paragraphs (1) and (2) shall not apply in respect of a variation in consideration if –
 - (a) the recipient of the supply is registered;
 - (b) the taxable person and the recipient of the supply agree not to adjust their respective GST accounts in respect of the supply; and
 - (c) the taxable person and the recipient of the supply are not connected.¹⁸

PART 5

GST INVOICES

20 Comptroller may treat document as GST invoice: Article 42 of Law

- (1) This Regulation applies where –
 - (a) a person other than a registered person provides a document that purports to show that goods or services are supplied by a registered person; and
 - (b) the Comptroller is satisfied that the document contains all the information that would have been required to be provided by that registered person in a GST invoice issued by that person in respect of the supply of those goods or services.
- (2) In a case to which this Regulation applies, the Comptroller may accept the document as a GST invoice issued by a registered person in compliance with Article 42 of the Law in respect of the supply of those goods or services.
- (3) Where, in accordance with paragraph (2), the Comptroller accepts a document as a GST invoice issued in respect of the supply of goods or services by a registered person, any document issued by the registered person that purports to be a GST invoice shall not have effect as a GST invoice to the extent that it applies to the same supply of goods or services.

21 Where business assets are sold to recover debt: Article 42 of Law

- (1) This Regulation applies where, as referred to in paragraph 9 of Schedule 2 to the Law, the business assets of a business carried on by a taxable person are sold under a power exercisable by another person (“the creditor”) in or towards the satisfaction of a debt owed by the taxable person to the creditor.
- (2) The Comptroller may accept, as a GST invoice issued by the taxable person in compliance with Article 42 of the Law, a document that the Comptroller is satisfied –
 - (a) correctly shows the business assets sold by or on behalf of the creditor; and
 - (b) contains all the information that would have been required to be provided by that taxable person in a GST invoice issued by that person in respect of the supply of those business assets.
- (3) Where, in accordance with paragraph (2), the Comptroller accepts a document as a GST invoice issued in respect of the supply of business assets by a taxable person, any document issued by the taxable person that purports to be a GST invoice shall

not have effect as a GST invoice to the extent that it applies to the supply of the same business assets.

- (4) Where, by virtue of a declaration made in accordance with the [Bankruptcy \(Désastre\) \(Jersey\) Law 1990](#), the business assets of a taxable person are vested in the Viscount, for the purpose of applying this Regulation, those assets –
- (a) shall be taken to remain the property of the taxable person until sold by or on behalf of the Viscount; and
 - (b) if sold by or on behalf of the Viscount, shall be taken to have been sold by or on behalf of a creditor.

PART 6¹⁹

SPECIAL TREATMENT OF SECOND-HAND GOODS

22 Interpretation²⁰

In this Part –

“auction” means a public sale where persons become purchasers by competition, being the highest bidders;

“auctioneer” means a person who sells or offers for sale goods at an auction;

“motor vehicle” has the same meaning as in the [Customs and Excise \(Jersey\) Law 1999](#);

“second-hand goods” means goods that are suitable for further use as they are or after repair.

23 Application of Part²¹

- (1) A reference in Regulation 24(1) to (3) to goods is to any goods.
- (2) A reference in Regulation 24(4)(a) or (b) to goods is only to goods that are motor vehicles.²²
- (3) A reference in Regulation 25, 26 or 27 to goods is only to goods that are –
 - (a) a motor vehicle;
 - (b) a pedal cycle as defined by Article 1(1) of the [Road Traffic \(Jersey\) Law 1956](#); or
 - (c) an electrically assisted pedal cycle as defined by Article 2 of the [Pedal Cycles \(Jersey\) Order 1998](#).²³

24 Various transactions treated in different ways: Article 21 of Law

- (1) For the purposes of the Law, the disposal of second-hand goods –
 - (a) by a person who repossessed them under the terms of a finance agreement; or

- (b) by an insurer who took possession of them in settlement of a claim under a policy of insurance,
- shall be treated as neither a supply of goods nor a supply of services if –
- (i) in each case, the goods so disposed of are in the same condition at the time of disposal as they were when they were repossessed or taken into possession, as the case may be; and
- (ii) a supply of them in Jersey by the person from whom in each case they were obtained would not have been chargeable to GST, or would have been chargeable to GST on less than the full value of the supply.
- (2) Paragraph (1) shall not apply to re-imported goods that were previously exported from Jersey free of GST by reason of their being zero-rated, or to imported goods whose importation was not chargeable to GST.
- (3) The exchange of reconditioned goods for unserviceable goods of a similar kind by a person who regularly offers in the course of his or her business to provide a reconditioning facility for goods of that kind shall be treated for the purposes of the Law as a supply of services and not as a supply of goods.
- (4) The following supplies shall be treated for the purposes of the Law as neither a supply of goods nor a supply of services –
- (a) a supply of services, in connection with a supply of goods and provided by an agent acting in his or her own name, to the purchaser of the goods where the consideration for the supply of the services is taken into account under Regulation 26(4) in calculating the price at which the agent sold the goods;
- (b) a supply of services, in connection with a sale of goods and provided by an auctioneer acting in his or her own name, to the vendor or the purchaser of the goods, where the consideration for the supply of the services is taken into account under Regulation 27 in calculating the price at which the auctioneer obtained or (as the case may be) sold the goods.²⁴

25 Margin scheme for second-hand motor vehicles and cycles: Article 52 of Law²⁵

- (1) Subject to such conditions as the Comptroller may direct, if a taxable person supplies second-hand goods of which he or she took possession in any of the circumstances set out in paragraph (2), he or she may choose to account for the GST on the supply by reference to the profit margin on the supply instead of by reference to the value of the supply.
- (2) The circumstances are that the taxable person has taken possession of the goods pursuant to –
- (a) a supply on which no GST was chargeable under the Law;
- (b) a supply on which GST was chargeable by reference to the profit margin in accordance with paragraph (1);
- (c) a transaction treated for the purposes of the Law as being neither a supply of goods nor a supply of services; or
- (d) an importation in respect of which the taxable person does not claim a GST credit.

- (3) Paragraph (1) shall not apply to a supply if –
 - (a) the supply is a letting on hire; or
 - (b) an invoice or similar document showing an amount as being GST or as being attributable to GST is issued in respect of the supply.
- (4) The profit margin shall be determined for the purposes of paragraph (1) by finding the difference between the price at which the goods are obtained and the price at which the goods are sold.

26 Calculation of terms for determining profit margin: generally

- (1) For the purposes of Regulation 25, the price at which the goods are obtained pursuant to a supply is a price calculated –
 - (a) if the taxable person is a sole proprietor and the goods are supplied to him or her in his or her private capacity, in the same way as the consideration for the supply to him or her as a private individual would be calculated for the purposes of the Law; or
 - (b) in any other case, in the same way as the consideration for the supply would be calculated for the purposes of the Law.
- (2) For the purposes of Regulation 25, the price at which the goods are obtained –
 - (a) pursuant to a transaction treated for the purposes of the Law as being neither a supply of goods nor a supply of services, is the consideration for the transaction; or
 - (b) pursuant to an importation in respect of which the taxable person does not claim a GST credit, is the value of the imported goods.
- (3) Except if paragraph (4) applies, for the purposes of Regulation 25, the price at which the goods are sold is a price calculated in the same way as the consideration for the supply of the goods would be calculated for the purposes of the Law.
- (4) If the taxable person is an agent acting in his or her own name, for the purposes of Regulation 25, the price at which the goods are sold shall be the total of –
 - (a) a price calculated in the same way as the consideration for the supply of the goods would be calculated for the purposes of the Law; and
 - (b) the amount of any consideration payable to the taxable person in respect of services supplied by him or her to the purchaser in connection with the supply of the goods.

27 Calculation of terms for determining profit margin: auctions

- (1) An auctioneer acting in his or her own name in relation to the supply of goods at an auction may choose to calculate prices for the purposes of Regulation 25 by complying with paragraph (2), or paragraph (4), or both those paragraphs.
- (2) The auctioneer may calculate for the purposes of Regulation 25 the price at which the goods are obtained by deducting from the successful bid at the auction the consideration for the supply (if chargeable to GST) of any services by him or her to the vendor in connection with the supply of the goods.

- (3) If the auctioneer complies with paragraph (2), Regulation 26(1) and (2) shall not apply in respect of the calculation of that price.
- (4) The auctioneer may calculate for the purposes of Regulation 25 the price at which the goods are supplied by adding to the successful bid the consideration for any supply (if chargeable to GST) of services by him or her to the purchaser in connection with the supply of the goods.
- (5) If the auctioneer complies with paragraph (4), Regulation 26(3) and (4) shall not apply in respect of the calculation of that price.

PART 7

MISCELLANEOUS

28 Relief for charities on their expenses: Article 56 of Law

- (1) The Comptroller shall refund to a charity the GST that is chargeable on any supplies to it of goods or services, and on any importation of goods by it, if the following conditions are satisfied –
 - (aa) the goods or services are used or to be used in the furtherance of the charitable purposes of the charity, in accordance with the constitution of the charity and, if the charity is registered under the [Charities \(Jersey\) Law 2014](#), in accordance with the requirements of that Law;
 - (a) such records of those supplies and importations, and of the GST, are kept as the Comptroller by direction requires;
 - (b) the GST has actually been paid;
 - (c) such records of supplies of goods or services, being supplies made by the charity, are kept as the Comptroller by direction requires;
 - (d) application is made for the refund at such time or times as the Comptroller specifies by direction;
 - (e) application is made in the approved form.²⁶
- (2) For the purposes of Article 84(2)(af) of the Law, a prescribed matter is a claim for a refund under this Regulation.²⁷
- (3) In this Regulation –

“charitable purposes” has the meaning given by the [Charities \(Jersey\) Law 2014](#);

“charity” has the same meaning as in paragraph 5 of Schedule 5 to the Law.²⁸

28A Refund of GST to person not established in Jersey: Article 56 of Law²⁹

- (1) The Comptroller shall refund GST in the amount specified in paragraph (5), being GST chargeable on the supply of goods or services to a person, if the conditions set out in paragraphs (2), (3) and (4) are all satisfied.
- (2) All of the following requirements are satisfied –

- (a) the supply is for the purpose of a business carried on by the person;
 - (b) the person has made a claim to the Comptroller for the refund;
 - (c) the claim is made within the approved time or, if no time has been approved, within 12 months after the day when the supply occurred;
 - (d) the GST has actually been paid;
 - (e) the person has kept sufficient accounts, and other records, to substantiate the claim under this Regulation.
- (3) The person, during any period to which the claim relates –
- (a) is a person whose home country is not Jersey;
 - (b) is a person whose home country has a turnover tax comparable to GST (whether or not at the same percentage or value as GST) and providing for arrangements (reciprocal to those under this Regulation) for refunds to be made of the turnover tax on supplies there to taxable persons whose home country is Jersey;
 - (c) does not make any supplies of goods or services, being supplies that, for the purposes of the Law, are supplies made in Jersey;
 - (d) is the sole recipient of the supply to which the claim relates; and
 - (e) is solely responsible for payment to the supplier in relation to the supply to which the claim relates.
- (4) 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 paragraphs (2) and (3) are satisfied.
- (5) The amount of GST to be refunded is such amount as is attributable to supplies made by the person in their home country, being supplies that are chargeable to turnover tax comparable to GST (whether or not at the same percentage or value as GST).
- (6) That amount shall be subject to a reduction (if any) by direction to take account of supplies made by the person in their home country that do not carry the right to full credit for input tax.
- (7) For the purposes of Article 84(2)(af) of the Law, a prescribed matter is a claim for a refund under this Regulation.
- (8) In this Regulation –
- “GST chargeable” does not include any GST that, by virtue of Regulations under Article 36(4) of the Law, is excluded from credit referred to in Article 34(1) of the Law;
- “home country” in relation to a person means the country where the person has the person’s usual place of residence or the person’s establishment;
- “input tax” means something in relation to the turnover tax in the home country that would correspond, in relation to GST, to input tax in Jersey.

29 Disclosure of GST: Article 94 of Law

- (1) A registered person shall notify a person to whom the registered person supplies goods or services –

- (a) whether the prices indicated by the registered person for those goods or services include GST on their supply or not; and
 - (b) at what point GST will be indicated to the person to whom the registered person supplies goods or services if it is not already included in those prices.
- (2) In every case, the registered person shall make the notification before the person supplied enters a contract with the registered person for the supply.
- (3) Subject to paragraph (4), notification for the purposes of this Regulation may be by any means reasonably certain to bring the substance of the notification to the attention of the person supplied.
- (4) If contracts referred to in paragraph (2) are entered into in a shop, the registered person shall make notification for the purposes of this Regulation by signage at the entrance to the shop.
- (5) A person who contravenes this Regulation shall be guilty of an offence and liable to a penalty of level 2 on the standard scale.

30 Citation

These Regulations may be cited as the Goods and Services Tax (Jersey) Regulations 2007.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	Project No (where applicable)
Goods and Services Tax (Jersey) Regulations 2007	R&O.133/2007	23 October 2007 (Regulation 33) 1 January 2008 (Parts 2 and 3, Regulations 30, 31 and 32) 6 May 2008 (remainder) (R&O.146/2007 and R&O.48/2008)	P.122/2007
Goods and Services Tax (Amendment) (Jersey) Regulations 2009	R&O.130/2009	1 January 2010	P.183/2009
Goods and Services Tax (Miscellaneous Amendments) (Jersey) Regulations 2010	R&O.125/2010	1 January 2011	P.161/2010
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
Public Employees (Pensions) (Jersey) Law 2014	L.18/2014	1 January 2016 (R&O.143/2015)	P.28/2014
Charities (Jersey) Law 2014	L.41/2014	1 January 2019 (R&O.17/2018)	P.108/2014
Public Finances (Jersey) Law 2019	L.10/2019	23 July 2019 (R&O.67/2019)	P.28/2019
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020 (R&O.136/2019)	P.122/2018
Taxation (Income Tax, Goods and Services Tax and Revenue Administration) (Amendment) (Jersey) Law 2022	L.2/2022	4 March 2022	P.51/2021

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2025 Budget) (Jersey) Law 202-		1 January 2025 Adopted Law given effect as if enacted on 29 November 2024 by R&O.72/2024	P.72/2024

◦Projets available at statesassembly.gov.je

Table of Renumbered Provisions

Original	Current
30	Spent, omitted
31	Spent, omitted
32	Spent, omitted
33(1)	30
33(2) and (3)	Spent, omitted

Table of Endnote References

¹ Regulation 4	deleted by L.2/2022
² Regulation 6(1)	amended by L.10/2019
³ Regulation 6(2)	repealed by R&O.130/2009
⁴ Regulation 6(3)	amended by L.18/2014, P.72/2024
⁵ Part 2A	inserted by R&O.130/2009
⁶ Regulation 6A	inserted by R&O.130/2009
⁷ Regulation 6B	inserted by R&O.130/2009
⁸ Regulation 6C	inserted by R&O.130/2009
⁹ Regulation 6D	inserted by R&O.130/2009
¹⁰ Regulation 6E	inserted by R&O.130/2009
¹¹ Regulation 6F	inserted by R&O.130/2009
¹² Regulation 6G	inserted by R&O.130/2009
¹³ Regulation 11(3)	amended by R&O.130/2009
¹⁴ Regulation 14	amended by L.1/2014
¹⁵ Regulation 15(4)	amended by R&O.125/2010
¹⁶ Regulation 18(1)	amended by L.13/2019, L.2/2022
¹⁷ Regulation 18(3)	amended by L.13/2019, L.2/2022
¹⁸ Regulation 19(3)	added by R&O.125/2010
¹⁹ Part 6	heading substituted by R&O.125/2010
²⁰ Regulation 22	substituted by R&O.125/2010
²¹ Regulation 23	substituted by R&O.125/2010
²² Regulation 23(2)	substituted by P.72/2024
²³ Regulation 23(3)	inserted by P.72/2024
²⁴ Regulation 24(4)	amended by R&O.125/2010
²⁵ Regulation 25	heading amended by P.72/2024
²⁶ Regulation 28(1)	amended by R&O.130/2009, L.41/2014

²⁷ *Regulation 28(2)* *substituted by R&O.130/2009*

²⁸ *Regulation 28(3)* *inserted by R&O.130/2009, amended by L.41/2014*

²⁹ *Regulation 28A* *inserted by R&O.130/2009*