

## GST BONUS

### What is it?

It is an annual fixed payment (£150 for 2009) which is payable to households who satisfy certain conditions. The composition of a household is assessed according to the rules of a household in the Income Support Law, i.e. people who are married or in a marriage-like relationship and parents and children are treated as being members of the same household. Adult children still in full time education (unless they are impaired to a certain degree) are also treated as being in the household.

### Who can claim?

- a) A household where at least one adult member has been resident in Jersey for the last 5 years AND
- b) No members of the household are liable to pay Jersey Income Tax for the year 2007 AND
- c) The household is not receiving Income Support during the 7 days before the date of the application for a GST Bonus OR the household is receiving a transitional Income Support payment during the 7 days before the date of the application for a GST Bonus.

### How to apply

Households who are not receiving Income Support and who were paid a GST Bonus for 2008 will be sent an application form.

Households who were not paid a GST Bonus for 2008 but who satisfy the conditions for a GST Bonus should contact the Social Security Department.

One member of the household should complete the application form showing details of all adult members of the household. The form must be returned to the Social Security Department before 15 December 2009 together with a zero Income Tax Assessment for everyone included on the application form. If an Income Tax Assessment is not available a letter from the Income Tax Department confirming a zero assessment will be accepted.

If you were paid a GST Bonus for 2008 and the composition of your household is the same you do not need to send in your Income Tax Assessment for 2007.

You may be asked to provide evidence that you have been living in Jersey for the last five years if this information cannot be confirmed by the Social Security Department.

### What happens next?

- a) If you are entitled to a GST Bonus you will be sent a cheque for £150.
- b) If you are not entitled to a GST Bonus you will receive a disallowance letter explaining why you are not entitled to a GST Bonus. If you are not satisfied with the decision on your claim you may challenge it. We will explain your rights when we write to you.