

Income Tax Department

Goods and Services Tax

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GST Direction 2008/19

May 2008

The following Direction is made by the Comptroller of Income Tax using powers given to him under Article 56(2) of the GST Law 2007 (as amended).

“The following supplies shall be relieved of a charge to GST and treated as if they are zero rated supplies.

The importation by or supply, by sale or otherwise, to:

- **a handicapped person who normally uses a wheelchair, for their personal use, or**
- **the parent, guardian or carer of a handicapped person or person who normally uses a wheelchair, for that person’s use, or**
- **a person with a chronic medical condition who must be transported by stretcher, or**
- **the parent, guardian or carer of a person with a chronic medical condition who must be transported by stretcher, for that person’s use ...**

of the following goods and services:

- 1. A motor or electric vehicle that is designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher, or is designed or substantially and permanently adapted to enable a handicapped person who usually uses a wheelchair or who is usually carried on a stretcher to enter, and drive or otherwise be carried in that motor vehicle.**
- 2. Parts and accessories designed solely for use in a motor or electric vehicle of a description within 1. above.**
- 3. The repair, maintenance or garaging of a motor or electric vehicle of a description within 1. above.**
- 4. A stair lift or similar appliance.**
- 5. The installation or maintenance of an item within 4. above.**
- 6. A bed lift, hoist or similar appliance.**
- 7. The installation or maintenance of an item within 6. above.**

An eligible person is one who:

- has been resident in Jersey for at least 6 months,
- has applied to the Comptroller of Income Tax, providing a doctor's certificate that they have a severe physical or mental disability that requires them to normally use a wheelchair, or who must be transported by stretcher, and
- has been issued with a 'Certificate of Eligibility' by the Comptroller."

Notes:

This Direction is made to relieve from GST the supply of motor and electric vehicles, stair lifts, bed hoists and equipment performing a similar function, adapted for use of and for handicapped persons. The mirrors a similar VAT relief in the United Kingdom.

A person who is eligible and wishes to apply to use this relief must apply to the Comptroller of Income Tax (via the GST Team, as above) and, if eligible will be issued with a 'Certificate of Eligibility', valid for 5 years from the date of issue.

If a person to whom a Certificate has been issued ceases to become eligible within the term of the Certificate they must notify the Comptroller of this within 30 days.

In cases of any doubt as to whether a vehicle or person is eligible for relief from a charge to GST under this Direction, please contact the GST Team at Cyril le Marquand House, 440555.

Expiry date: None

Malcolm Campbell
Comptroller of Income Tax
Date: 12 May 2008
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