

This information sheet is one of a series produced by the States of Jersey Income Tax Office to explain various aspects of Jersey's new Goods and Services Tax (GST). Whilst care has been taken in its preparation, readers are advised to consult the Goods and Services Tax (Jersey) Law 2007 and the GST Regulations for authoritative text. In cases of conflicting interpretation, the legislation takes precedence.

Introduction

This Information Sheet explains the relief from GST announced in Direction 2008/19 - who is an **eligible person** and what goods and services are eligible for the relief. The relief applies to eligible goods and services that are supplied in Jersey and to goods that are imported.

Who is an "eligible person"?

To be eligible a person must first meet the following criteria:

- Resident in Jersey for at least 6 months;
- and**
- A disabled person who normally uses a wheelchair; or
 - The parent, guardian or carer of a disabled person who normally uses a wheelchair; 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.

What goods and services are eligible?

The following goods and services are eligible for relief from GST **where they are for the personal use of the eligible person:**

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 disabled 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.

How do I claim the relief?

If you are an **eligible person** you can apply for this relief by writing to:
The Comptroller of Income Tax
Goods and Services Tax Team
P.O. Box 56, Cyril le Marquand House,
St. Helier,
Jersey, JE4 8QT

The letter must be accompanied by a doctor's certificate that the applicant (or the child or cared for person) has a severe physical or mental disability that requires them to normally use a wheelchair, or who must be transported in a wheelchair or stretcher. Please also say how the applicant meets the above criteria for eligibility.

Where the applicant meets the criteria, the Comptroller of Income Tax will issue a **Certificate of Eligibility**, naming the eligible person and showing a reference number. You should show this to the supplier of eligible goods when you place your order so the supplier knows they should not charge GST on the supply.

The certificate is valid for 5 years from the date of issue. If there is a change in the condition of the person in respect of whom the certificate was issued so that they are no longer eligible for the relief, you must notify the Comptroller within 30 days of ceasing to be eligible.

What should I do as supplier of eligible goods?

When an eligible person places an order for eligible goods or services and claims the relief you must ask to see the **Certificate of Eligibility**. Note the name of the eligible person and the reference number in your records and show these on your sales invoice. This information is the evidence you need to zero rate the sale for GST.

Where you supply an eligible electric or motor vehicle you can zero rate for GST the whole selling price of that vehicle, not just the value of any adaptations you carry out to meet the disability needs of the eligible person.

Where you supply eligible goods to a **charity**, you must charge GST. However the charity can apply to Income Tax for this GST to be refunded to it.

Where can I get further help?

If you need further assistance, particularly in cases of doubt concerning eligibility, please contact the GST Help Desk on: (01534) 440555 during office hours, by fax on 737978 or by e-mail jsytax@jerseymail.co.uk.