

POST IMPLEMENTATION REVIEW

GOODS AND SERVICES TAX STATES OF JERSEY

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HMRC
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Post Implementation Review of Goods and Services Tax, States of Jersey

Executive Summary

1. Overall the implementation of the Goods and Services Tax within the States of Jersey has been successful. We recognised the difficulties involved in the introduction of a new tax and, due to the efforts and commitment of the staff involved, these were largely overcome. This was evidenced especially during our discussions with external businesses, the Chamber of Commerce and the Fiscal Strategy Group who were all appreciative of the Departmental efforts to ensure a smooth launch of the tax.
2. Effective communication is a key part of the introduction of any new initiative particularly where the change affects all parts of the community. Communication was a key part of the implementation strategy and a continuous effective dialogue was maintained with businesses, trade associations and individuals.
3. Now that the implementation phase is over, GST is being taken forward by the respective Senior Management Teams. We have recommended that, in order to ensure that all threats to the integrity and continuity of GST are identified and controlled, a comprehensive risk plan continues to be developed and monitored.
4. We have made specific recommendations with regard to Departmental processes. Initially the Department concentrated on getting the new computer systems operating effectively on the 'go live' date to ensure that the basic requirements were in place and in this they were commendably successful. However, we did recognise some areas which now require further development e.g. the initial application form for GST registration should be amended to include additional information which is presently requested separately.
5. We noted that several key Departmental staff are on fixed term contracts and to ensure consistency and continuity we recommend that a succession plan is produced and put in place.
6. As the tax is now in its operational phase, we also recommend that the staff complement of both Income Tax and Customs and Immigration is reviewed to ensure that GST continues to operate effectively.
7. We found that the staff were trained appropriately for the implementation but would recommend that a full training needs analysis is now completed for existing and new staff as their roles are evolving.

8. In order to draw all the recommendations together, we recommend that an action plan is produced and approved and monitored by the relevant Directors.
9. We would like to express our thanks and appreciation to everyone that we consulted for their time and constructive comments, both from within the Department and outside.

Introduction

A Post Implementation Review (PIR) was commissioned by the States of Jersey to examine how the Goods and Services Tax (GST) was implemented on the island. This tax was introduced on the 6 May 2008. The PIR was undertaken by two experienced experts from HM Revenue and Customs from the UK during the period 1 – 5 December 2008.

Terms of Reference

The States of Jersey requested the review to cover:

- The initial experience (mainly for the business community and revenue agencies);
- Relevant documentation including the GST Law and Customs legislation;
- Business support systems (including ICT) in Income Tax and Customs;
- Resources, including staff levels, deployed by Income Tax and Customs and training provided;
- Performance of both Departments in terms of Returns received, revenue receipts, refunds made and services offered to the business community, comparing as appropriate to other jurisdictions;
- Control systems currently in place to identify any opportunities for fraud; and
- Public Information available to taxpayers and general public.

With regard to GST Law and Customs legislation, we understand that separate arrangements are being made to review these aspects.

Methodology

The methodology followed was that recommended in the European Foundation for Quality Management (EFQM). This tool is used to measure an organisation's performance against internationally recognised criteria, i.e.:

Leadership
People
Policy and Strategy
Partnerships and Resources

Processes
People results
Customer results
Society results
Key Performance results

In order to obtain necessary information, members of staff from within the GST and Customs Team, the Treasury and the Information Technology and Finance team were interviewed as well as external consultants and representatives from the business community. See Appendix 2.

A variety of material was looked at including various Departmental records and documents, the States of Jersey website and Public Notices. For a full list of material, see Appendix 3.

Findings

Leadership

1. The introduction of any new tax will not meet with unequivocal enthusiasm and support. For effective implementation, it is essential that Ministers, Department Heads and staff are fully conversant with all the aspects of the tax and its impact on key stakeholders especially businesses and taxpayers.
2. From examining business/communication plans, meeting reports and other papers; and through discussions with external business representatives it is very apparent that the implementation of the tax was well led and managed.
3. Communications were given a high priority and the process was well planned. An effective communications policy was in place on the run up to implementation and has continued since. When businesses, trade associations or individuals raised issues they were resolved quickly and satisfactorily.
4. The 'Vision', 'Mission' and 'Values' publicised by the Department were well reflected in the behaviours and activities of all Departmental staff with whom we came into contact and in the feedback from external stakeholders.

Policy and Strategy

1. Through interviews with the Treasury, Directors and staff, together with examination of key documents including plans, proposals and meeting minutes, we drew conclusions on the effectiveness of the policy and strategy relating to the development and implementation of the Goods and Services Tax (GST) in the States of Jersey.

2. The offices of the Comptroller Income Tax and Customs and Immigration (both including GST) have a clear mission and vision which are supported by relevant policies, plans, objectives, targets and processes.
3. The policy and strategy is based on present known needs and future expectations. It incorporates views from external stakeholders, information from research and achievement of revenue targets.
4. There was evidence to show that these elements were reviewed and updated as appropriate; and deployed and communicated through a framework of key processes.
5. Following discussions with key business representatives, we **recommend** that GST should remain substantially as implemented and bedded in for at least a period of 2 years without any significant changes. We recognise, however, that for economic and political reasons changes may have to occur which might alter some key tenets of the tax.

Recommendation 1.

6. The major components of the policy and strategy for GST were agreed by the GST Steering Group (chaired by the Minister, Senator Le Sueur) and the GST Implementation Team (chaired by the Comptroller Income Tax, Malcolm Campbell). These have both now ceased operation and GST is taken forward by the respective Senior Management Teams (Income Tax and Customs and Immigration) through their regular monthly meetings. This is operating effectively. However we **recommend** that a comprehensive risk plan continues to be developed to ensure that all threats to the integrity and continuity of GST and all its supporting systems are identified and monitored, at least on a monthly basis.

Recommendation 2.

7. We understand that the Information Technology Strategy (Income Tax/GST) is currently being drafted but, within the time available, we were unable to see the document. We **recommend** that the IT Strategy (Income Tax/GST) is published as soon as details are confirmed with key business stakeholders.

Recommendation 3.

Processes

IT Systems

1. Two separate bespoke systems have been written and installed for the implementation and accounting of GST – one within the Income Tax section and the other within the Revenue and Goods section of Customs and Immigration.

2. The computer system for Income Tax GST is still in the development phase. We **recommend**, to avoid possible confusion, that roles, responsibilities and accountabilities for the design, production and implementation of the IT system requirements for the Income Tax GST system are more clearly defined.

Recommendation 4.

3. Data security and disaster recovery have been taken into consideration for both systems and there are policies and practices in place to provide any necessary management assurance and system safeguards.

Registration for GST

1. There are two ways by which a business can apply for GST registration – the GST Paper Registration Form and the GST Web Registration Form. ISE (International Services Entity) businesses can only register on line via the ISE Web Approval Form.
2. Applications using on-line forms are uploaded automatically into a workflow regime on the computer system. Paper applications received are recorded on a spreadsheet and sent for scanning into the system. Once scanned, they also enter the workflow regime.
3. GST staff check and process the list of applications daily from the workflow area on the system. As part of this process, businesses are contacted in writing in order to request three specific pieces of information – date of registration, nature of business and correspondence address. We **recommend** that consideration is given to amending the on-line and paper application forms to include, at least, these required items in order to reduce processing time. GST registration numbers are allocated automatically by the system.

Recommendation 5.

4. Once an application has been approved, the business receives a Registration document confirming date of registration with the GST Registration number.
5. Registration is compulsory for all traders whose turnover exceeds £300,000 but other traders with a lower turnover may also register on a voluntary basis if it is beneficial for them to do so. The same registration procedures apply.
6. ISE companies have to apply for approval to join the ISE scheme via the Business to Business website using the ISE Approval Form. This form again enters the workflow area on the GST system and, before processing, has to be approved by the Director of the GST Team.

7. There is also a registration process for Charities in order that they can reclaim the GST they incur and this is a two part process. First, the charities have to request a letter confirming that they do not have to pay GST on imports from Customs and secondly register for GST in order to reclaim a refund for GST on their purchases. The GST staff check to ensure that the body claiming the Charities relief have an 'Article 115a' letter which confirms charitable status or they check for deeds of covenant. Once charitable status has been confirmed, the charity is registered for GST following the normal registration procedures with registration type 'Charity'. A standard letter is issued confirming registration, with the GST registration number and relief on imports advising the charity to apply for Approved Trader Status with Customs. This is logged on a spreadsheet with the GST registration number which is sent to Customs weekly for entry to the Customs GST system. Customs use this information to cross check that a charity is registered for GST before granting Approved Trader Status.

Customs Approved Trader Status

1. A regular importer may apply for Customs Approved Trader status which allows for the release of imported goods on arrival. If the importer is approved but not registered for GST, they have 30 days in which to settle their account for any tax due on the imported goods. If the importer is approved and is also registered for GST, the import GST is accounted for in their GST returns.
2. GST registered companies who wish to apply for Approved Trader Status have to complete an application form on line via the Customs IT system. Once all checks have been satisfactorily completed, including one to ensure that the company is registered for GST, their application can be approved.
3. However, if a company is classified as a 'partially exempt' trader where they would not be able to reclaim all the GST incurred on their imports, they are still able to apply for Approved Trader Status but are required to carry out an adjustment calculation in their GST Returns.

Deregistration for GST

1. If a company wishes to de-register, they must apply in writing and the request has to be approved by the Director or Deputy Director Income Tax (GST).
2. Once approval has been given, the Compliance staff check to see whether all returns are up to date and paid. If not, they will request that any outstanding returns and/or payments are made before deregistration action can be taken. A pro-forma return may need to be issued to cover the period from the last return to the date of deregistration and this will also need to be returned and paid prior to deregistration being confirmed.

3. Impending deregistration action is then initiated on the computer system, entering the date of deregistration. The reasons for deregistration are pre-set in the system and one must be selected. This then puts the deregistration details of the company into the workflow area of the system. The actual deregistration has to be approved by another officer.
4. Once approval has been given, a standard letter granting deregistration is issued and the status of the trader changes from impending deregistration to deregistered on the computer system.
5. Deregistration does not remove a company from the system, it simply alters the registration status and no further returns are issued to that company.
6. If a company applies for deregistration due to insolvency, specific actions have to be taken to ensure that all tax due is accounted for.

GST Returns

1. GST returns are automatically issued from the GST system depending on the dates for the return. If a business loses a return, they can request a duplicate form and these can be manually printed from the system using a reprint function. They will have the word 'DUPLICATE' stamped on them.
2. Businesses can make their GST returns either by using the on-line facility or by completing the paper return issued to them. On line forms are immediately entered to the system and enter the workflow area of the GST system. Paper returns received by GST are logged onto a spreadsheet with the date of receipt which is also stamped on the form and sent to be scanned into the system. A check is kept on the spreadsheet to ensure that all paper returns are sent back from scanning. Once scanned, these returns also appear on the workflow area of the GST system.
3. There is a field on the returns form for the value of imported goods. If the business has Approved Trader Status, then no calculation is required on the form to account for GST on imports. However, if the business does not have this status, then GST has to be accounted for on the return. Compliance staff cross check returns to ensure that this procedure is carried out correctly.
4. There are various validation checks carried out within the GST computer system. If the figures all calculate correctly, within set tolerance levels, the return details are posted direct to Returns Made. If the checks show up any potential queries, the details are posted into a Returns Processing area within the computer Workflow area.

5. The Compliance Officers look at this regularly to identify why the return has been posted to this area and, if necessary, contact the business to get further information in order to authorise the return. Once authorised, the return is then posted to Returns Made.
6. The GST staff also check to ensure that payment has been received with the form and this can be viewed on the GST system. The payments are entered to the system by the Cashier staff against the specific business and tax income type of GST. If no payment has been received, then this is chased.
7. If a company has made an error on their return, this can be amended by the company making a voluntary disclosure of the error. This will be referred to a Compliance Officer within GST who will make the appropriate adjustment on the GST system.
8. If a return is for a repayment of GST, this is automatically posted into the Returns Processing area for authorisation. All repayment returns have to be authorised before any repayments are made, including the returns from charities.

Audit Visits

1. Until recently the only visits carried out by the GST Compliance Staff have been educational visits to provide information to traders and many of these have been at the request of the trader visited.
2. Audit visits will be carried out for a variety of reasons, e.g.:
 - No GST returns have been received
 - Return has been received but no payment has been made
 - Unusual trading pattern
3. There will be a programme on the system to identify risk and select traders for visits but this is not yet available so, currently, there is a temporary manual selection process in place based on the reasons above.

Customs

1. A separate computer system has been written and set up for Customs procedures, including the calculation of GST on imports by private individuals and businesses without Approved Trader Status – Caesar II.
2. Details are held on the system for all businesses with Approved Trader Status including their GST registration numbers.

3. When a ship/airline is due to deliver goods to Jersey, the ship/airline has to complete a manifest before departure. This manifest is uploaded direct into the Customs computer system. The computer matches the information to that held on the system and, where the business holds Approved Trader Status and the GST numbers are verified and matched, the goods are normally cleared by the system unless there are specific reasons to detain them in the port of arrival. These goods can be delivered to the customer on arrival at the port.
4. If the goods are unable to be matched to a business with Approved Trader Status or are to a private individual and exceed the total tax value of £12, they are shown as detained on the system, pending the payment of the tax due. These goods have to be held at the port of entry by the shipper until the tax has been paid and the goods cleared on the system by Customs staff.
5. All individual consignments are automatically given a clearance number, called a CLC number, by the system. This number has to be used by the person receiving the goods in order to make the tax payment that is due and this payment has to be made on line. The shippers will give this number to the relevant individuals who have to enter this on screen. Any computer can be used that has internet access and computers are available for this purpose at the Customs office. Once this has been entered, the individual follows the instructions on screen, enters the requested information, including the value and nature of the import in order for the GST and any other taxes to be calculated, and pays by card on line. Once payment has been made, the consignment will automatically be cleared by the system. This can be seen by the shipper who can arrange for delivery or collection as appropriate.
6. Customs staff are responsible for checking the list of consignments detained on the system and chasing outstanding payments, especially from businesses who are not registered for GST and therefore do not have Approved Trader Status, in order that these goods can be released.

Management Information

1. There are a variety of reports listed on the Income Tax GST computer system which provide management information. However, not all of these reports are yet available. As a result of this, the receipt of all paper applications and returns are recorded on excel spreadsheets which duplicates the information held on the system. It is **recommended** that this is investigated as soon as possible so that there is a single, clear, reliable approach.
Recommendation 6.
2. The Customs GST system also provides management reports including a list of uncleared entries with the value of GST not paid.

Staffing and Resources

1. The staffing was originally estimated in 2005 and these numbers are still being used as the basis the staff in post.
2. Now that GST has been implemented, it is **recommended** that the staff complement within GST is reviewed against current and projected workloads.
Recommendation 7.
3. There are a number of staff working within GST on fixed term contracts. In order for there to be continuity of knowledge and practice, it is **recommended** that a succession plan be produced and put into place. We did not review the grading, qualifications or experience levels of the staff. We suggest that this is included in the work on succession planning.
Recommendation 8.
4. There is further development work remaining on the Customs computer system, Caesar II, which is not due for completion until Spring/early Summer 2009. We **recommend** that, in order to continue with this further planned development, consideration is given to the continuation of the Project Manager post which was due to end on 31 December 2008, possibly with revised employment conditions.
Recommendation 9.
5. In view of the new work created by the implementation of GST in the Revenue and Goods section of Customs and Immigration, we **recommend** that the proposal for establishing an Office Manager post is progressed.
Recommendation 10.

People and Training

1. Now that GST has been implemented and the staff involved have more information concerning the systems and what is required within their roles, we **recommend** that a formal Training Needs Analysis is completed for all GST staff. This analysis should include a full training plan for new staff and Continuous Professional Development (CPD) for existing staff.
Recommendation 11.
2. Following discussions with the Income Tax GST staff, it appears that there is a need for these staff to be better informed on the Income Tax GST computer system and its current and intended functionality as there has been no formal training. We **recommend** that this is investigated further to establish a more precise requirement.

Recommendation 12.

1. In order to facilitate amongst all tax staff a better understanding and appreciation of all tax regimes operating in the States of Jersey, to provide development opportunities to tax staff within Treasury and to possibly help with succession planning, we **recommend** that consideration is given to further closer working arrangements and sharing of knowledge e.g. opportunities for co-location should be investigated.

Recommendation 13.

Key Performance Results

1. Following discussions with key business representatives it was made very clear that the business community wished for a period of bedding in the tax without any substantial changes for at least a period of 2 years. We recognise, however, that for economic and political reasons changes may have to occur which might alter some key tenets of the tax.

Recommendation 1.

2. Business representatives also came up with a number of suggestions including:
 - The provision of information notices and honesty boxes at ports and airports to raise the profile of GST and to collect any tax due.
 - The continuation of the good working relationships that had been built up between Customs, Income Tax GST staff and the business community.
 - The wish to see equity and fairness with regard to GST payments from registered importers and private individuals.
 - That businesses situated outside Jersey but who provided services within Jersey came under the same GST requirements.

We suggest that these ideas are considered by the Comptroller and his senior management team.

3. The vast majority of comments from business representatives on behalf of their members and clients were very positive and complimentary about all the staff and the way GST has been implemented in the States of Jersey.
4. From the information available to us, it appears that the Department is on track to achieve the expected revenue yield from GST in the current financial year.
5. The critical needs of the financial sector and charitable bodies were considered and appear to have been met by setting up separate registration processes within the implementation of GST.

6. The concept of Approved Trader Status to account for GST on imports operated by Customs and Immigration is meeting the requirements and expectations of the Department and business community.
7. We were impressed by the facility of on-line access for both businesses and individuals which speeds up the processes of registration and payments.
8. There is a very comprehensive range of information available to businesses and the public through the website, leaflets and public notices.

Conclusion

1. It is evident that the introduction of the Goods and Services Tax within the States of Jersey has been successfully implemented in the 6 months since its launch.
2. We have made a number of recommendations which can be found at Appendix 1.
3. We **recommend** that an Action Plan is produced by the Comptroller and his senior management team in order to prioritise and monitor the implementation of the recommendations relative to both Income Tax and Customs and Immigration.
Recommendation 14.
4. We would like to thank the Departmental staff and the external business representatives listed in Appendix 2 for their time and contributions to this review. We found that everyone was extremely accommodating, helpful and constructive.

Derek Hall and Sally Munnings
HMRC
6 January 2009

Appendix 1

Recommendations

Policy and Strategy

1. Following discussions with key business representatives, we **recommend** that GST should remain substantially as implemented and bedded in for at least a period of 2 years without any significant changes. We recognise, however, that for economic and political reasons changes may have to occur which might alter some key tenets of the tax.
2. We **recommend** that a comprehensive risk plan is developed to ensure that all threats to the integrity and continuity of GST and all its supporting systems are identified and monitored, at least on a monthly basis.
3. We **recommend** that the IT Strategy (Income Tax/GST) is published as soon as details are confirmed with key business stakeholders.

Processes

4. We **recommend** that the roles, responsibilities and accountabilities for the design, production and implementation of the IT system requirements for the Income Tax GST system are more clearly defined.
5. We found that there was duplication of work in the processes of recording registrations and returns where a number of spreadsheets were being used which appeared to replicate information on the system. We **recommend** that this is investigated as soon as possible so that there is a single, clear, reliable approach.
6. We found that the Administrator has to write to all businesses making an application for registration for three specific pieces of information – date of registration, nature of business and correspondence address. We **recommend** that consideration is given to amending the form to include these required items.

Resourcing

7. Now that GST has been implemented, we **recommend** that the staff complement within GST is reviewed against current and projected workloads.
8. We **recommend** that a succession plan is produced and put into place.

9. We **recommend** that, in order to continue with the further planned development of Caesar II, interim arrangements are made for the continuation of the Project Manager post, with revised employment conditions.
10. In view of the new work created by the implementation of GST in the Revenue and Goods section of Customs and Immigration, we **recommend** that the proposal for establishing an Office Manager post is progressed.

People/Training

11. Now that GST has been implemented we **recommend** a formal Training Needs Analysis is completed for all GST staff. This analysis should include a training plan for new staff and CPD for existing staff.
12. It appears that there is a need for staff to be better informed on the Income Tax IT system and its current and intended functionality. We **recommend** that this is investigated further to establish a more precise requirement.
13. In order to facilitate a better understanding and appreciation of all tax regimes and to provide development opportunities to tax staff within Treasury, we **recommend** that consideration is given to closer working and exchange of knowledge e.g. opportunities for co-location should be investigated.

General

14. We **recommend** that an Action Plan is produced by the Comptroller and his senior management team in order to prioritise and monitor the implementation of the above recommendations relative to both Income Tax and Customs and Immigration.

Appendix 2

People Interviewed

States of Jersey staff

Jonathan Binet	Compliance Officer
Linda Breen	GST Tax Assistant
Ian Coupland	Business Manager, Treasury
Robert Fox	Deputy Director GST
Luke Goddard	Senior Officer Revenue & Goods Control
Gary Le Neveu	Assistant Director Revenue & Goods Control
Simon Logan	Compliance Officer
Steve Lowthorpe	Director GST
David Nurse	Director Legal Status and Revenue
Lindsay Proudfoot	Director Finance and IT

Project Consultants

Julia Murphy	Crown Agent Consultant
Kenan Osbourne	Project Manager GST/IT Customs

External

Brian Coutanche	Director, Teleologica
Keith Harrison	Group Administration Officer, Huelin-Renouf Shipping
Robert Kirkby	Technical Director Jersey Finance Ltd
Alex Ohlsson	Fiscal Strategy Group
Keith Renouard	Chief Executive Officer, Huelin-Renouf Shipping
Ray Shead	Vice President Jersey Chamber of Commerce
John Shenton	Fiscal Strategy Group

Appendix 3

Reference Material

Policy and Strategy

Name	Author	Date
Proposal for the Design of a Prototype Goods and Services Tax	Crown Agents	January 2005
Goods and Services Tax (Jersey) Law 2007	States of Jersey	6 May 2008
Goods and Services Tax (Jersey) Regulations 2007	States of Jersey	6 May 2008
Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008	States of Jersey	6 May 2008
Customs and Immigration Directives 1, 3, 4, 5, 6 and 7	Head of Customs and Immigration Service – Michael Robinson	Various
States of Jersey website – Business Plans – various	States of Jersey	December 2008
GST Steering Group Minutes	Chair Senator Le Sueur	1 May 2008
GST Steering Group Minutes	Chair Senator Le Sueur	19 June 2008
GST Implementation Team Minutes	Chair Comptroller Income Tax	1 May 2008
Senior Management Team Minutes	Chair Comptroller Income Tax	6 November 2008
Customs and Immigration Annual Report 2007	Head of Customs and Immigration Service – Michael Robinson	15 April 2008
GST Link to States Strategic Plan	Director GST	2008
Treasury and Resources Department Key Objectives, KPIs and Risks		30 June 2008
Income Tax Office Business Plan 2008	Comptroller Income Tax	2008
GANTT Chart Treasury – GST Implementation	Ian Coupland – Business Manager, Treasury	April/May 2008
Customs and Immigration Service Balanced Scorecard	Revenue & Goods Control	2008
Performance Review and Appraisal	Director GST	2007
Performance Review and Appraisal	Director GST	2008
A Practical Guide to the Price Indicators (Jersey) Regulations 2008	States of Jersey – Trading Standards Service	2008

Public Information Booklets

Name	Issue No	Date
A Guide to Jersey's Goods and Services Tax (GST) Law	1	February 2008
An Introduction to Jersey's Goods and Services Tax (GST) for Businesses	1	February 2008
Jersey's Goods and Services Tax (GST) and the Consumer	2	February 2008
Should I be Registered for GST?	1	January 2008
Books and Records to be Kept	3	February 2008
A Guide to Completing your GST Return	1	April 2008
Correcting Errors Made on your GST Return	1	August 2008
Visits by Tax Officers	1	February 2008
Cancelling your Registration	1	August 2008
Retail Scheme	1	March 2008
Margin Scheme for the Motor Trade	2	February 2008
Place of Supply & International Services	1	June 2008
Partial Exemption	1	June 2008
Land and Property	1	June 2008
Supplies of Staff	1	April 2008
Burial and Cremation of the Dead	1	January 2008
Agency & Disbursements	1	June 2008
Treatment of Charities & NPOs	2	June 2008
Refunds for DIY Builders	1	January 2008
Variety of Tax Information Sheets		March – September 2008
Advice to Exporters of Goods to Jersey – How GST will Effect You		
Custom and Immigration Service A Fast-Track System for Imports by Customs Approved Traders	1	January 2008
Notice to Trades people bringing Accompanied Goods into Jersey	1	April 2008
A Guide for Private Importers	1	January 2008

Processes

Name	Author	Date
Goods and Services Tax – Outline Business Requirements	Giant Software Ltd	18 June 2007
ITS Main Net GST Reporting Facility - Report	Julia Murphy	November 2008
Draft GST Administration Manual v1.2	Julia Murphy	December 2008
Caesar Technical Overview	Teleologica	December 2008

People

Description	Author	Date
Job descriptions for posts within Income Tax and Customs GST	Various	Various
Job procedures – Income Tax and Customs GST	Various	Various