



A guide to the
GST Refund
Scheme
for Visitors

August 2012

Visitors to Jersey can get a Goods and Services Tax (GST) refund on goods purchased in Jersey from retailers who are members of the retail export scheme.

Who is eligible to claim the visitor refund?

You must be a visitor to Jersey, who:

- Has not spent more than 365 days in Jersey in the 24 months immediately preceding the date of purchase;
- Is not a resident of Jersey;
- Has not been employed in Jersey at any time in the past 6 months immediately preceding date of purchase;
- Is over the age of 16 at the time of purchase;
- Is not a member of the flight or cabin crew of the aircraft on which you are departing out of Jersey.

What must you provide to the retailer?

You must provide the following evidence to the retailer confirming that you meet the criteria for eligibility.

- Passport or form of identification
- Details of your arrival and departure flights and dates
- Your name and address

Other requirements of the scheme

The sale must be in excess of £300 in a single transaction, with a single retailer.

You must depart, with the goods, within 1 month of the date of purchase.

You must show your goods, invoice and refund form to G4S at the airport. If the goods are in your hold luggage you must contact the out of gauge desk in the departures hall. If you are carrying the item as hand luggage, the administration desk is after security control.

In the event of non departure, the certified documentation must be returned to the administration desk for cancellation.

How do I obtain the refund from the Retailer?

Once you are back in your country of residence, and within 2 months of your departure date, you should return the retailers copy of the stamped form directly to the retailer.

Upon receipt the retailer is required to process the refund within 3 months of the departure date shown on the form.

The retailer may apply an administration charge for this service. This should be notified to you at the time of purchase.

If you have a query regarding the refund, initial enquiries should be directed to the retailer.

If your query is not resolved, please contact the GST Helpdesk on 01534 440555.

Please note: Jersey is outside of the EU for VAT purposes so you should make yourself aware of any potential requirements to make a declaration on the importation of your goods when arriving at your final destination