

Income Tax Department

Goods and Services Tax

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GST Direction 2009/02

May 2009

The following Direction is made by the Comptroller of Income Tax using powers given to him under Article 32(4) of the Goods and Service Tax Law 2007 (as amended).

“The value of goods imported into Jersey shall be taken to be nil where –

- 1. the import was by a natural person,**
- 2. the import was not in the course or furtherance of a business (carried on by the importer or by any other person),**
- 3. GST was paid at the time of import,**
- 4. the goods are returned to the consignor in the same state (save packaging) as when they were imported to Jersey, within 3 months of the date of import.**

Where the above criteria are met, the person who imported the goods into Jersey may apply to the Customs and Immigration Service in writing for a refund of GST paid at the time of import.”

Notes:

Goods and Service Tax (GST) is levied on private imports of goods where the total of taxes and duties due exceeds £12. Where the only tax or duty applicable is GST, this equates to a net value of £240.

This Direction establishes a facility for the refund of GST paid on goods at import by private individuals where those goods are subsequently returned to the supplier as unfit for purpose, damaged on arrival or for similar reasons. All the criteria above must be met for the individual to be entitled to a refund.

Provided goods are returned to the supplier not more than 3 months from the date of the original import, the value of the original import, or that part of it returned, shall be adjusted to nil. Note that where this reduces the value of the original import to £240 or less, GST paid on that part not returned remains due to the Treasury and cannot be refunded.

An application for a refund of GST under this Direction shall be made in the following form –

1. In writing, by the individual who imported the goods, headed “Refund of Import GST”.
2. To: Customs & Immigration Service
Maritime House
St Helier
Jersey JE1 1JD.
3. Within 1 month of the date on which the goods are despatched from Jersey.
4. Containing the following information:
 - 4.1. The Import Declaration number from Customs’ CAESAR II system.
 - 4.2. The amount of GST paid.
 - 4.3. The amount of GST to be refunded. (Note: where only part of a consignment is returned, this will be less than the amount paid at import, however, Customs and Immigration reserve the right to decline an application for a refund of GST below the de-minimis amount of £12).
 - 4.4. A brief description of the goods.
 - 4.5. Whether the whole consignment has been returned, or a part thereof.
 - 4.6. The date and means of despatch from Jersey, together with a copy of documentary evidence demonstrating this (for example: certificate of posting, way bill, carrier’s invoice).

This Direction has effect from 1 May 2009.

Expiry date: None

Malcolm Campbell BA., FTII., FCMI
Comptroller of Income Tax

Date: May 2009

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