

**Income Tax Department**

**Goods and Services Tax**

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## **GST Direction 2008/17**

## **May 2008**

The following Direction is made by the Comptroller of Income Tax using powers given to him under Article 60(1)(g) of the Goods and Services (Jersey) Law 2007 (as amended).

**A person who is -**

- (a) a general partner of a limited partnership or a limited liability partnership that is an unregulated or unclassified fund; or**
- (b) a trustee of a unit trust that is an unregulated or unclassified fund**

**may be listed by -**

- (a) the Comptroller for a fee of £100 (rather than the fee specified under Regulation 4 of the Goods and Services Tax (International Services Entities)(Jersey) Regulations 2008 (as amended), or**
- (b) by a trust company business in accordance with Article 59(5) of the Goods and Services (Jersey) Law 2007 (as amended).**

**In this notice “unclassified fund” is a reference to an unclassified fund within the meaning of the Collective Investment Funds (Jersey) Law 1988 (as amended) and “unregulated fund” is a reference to an unregulated fund within the meaning of the Collective Investment Funds (Unregulated Funds) (Jersey) Order 2008 (as amended).”**

Expiry date: None

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

Date: 1<sup>st</sup> May 2008

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