

GST

Self Billing

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

Self Billing is a mechanism that enables the recipient of goods and / or services to issue a "sales" invoice on behalf of their supplier. This document is also the purchase invoice for the customer.

Who can use Self Billing?

Subject to the conditions below, Self Billing can be used by any GST registered business. It is particularly useful in the Construction industry and for buyers of agricultural or fishing produce where the customer determines the value to be paid to the supplier.

What are the conditions?

1. You must obtain written approval from the Comptroller of Income Tax to use Self Billing. The address to write to is at the bottom of this leaflet.
2. If the supplier is registered for GST the invoice must show the tax chargeable on the value of the supply and the **supplier's GST number**. The invoice must also meet all the requirements of a tax invoice as shown in Appendices 3 & 4 of the booklet "Books and Records to be kept", and, close to the amount of GST shown, the words **"This is your output tax, to be included in Box 6 of your GST Return."**
3. You must obtain the written agreement of your supplier to use Self Billing, informing them that they must not issue you with a tax invoice that they have written themselves and must advise you within 30 days if they cease to be registered for GST.

Input Tax

The amount of GST shown on the supply for which you issue a Self Billed invoice is your input tax and can be included in Box 7 of your GST Return. You must keep a copy of each invoice you issue.

Registration for GST

Any person who makes taxable supplies exceeding £300,000 in any 12 month period is liable to be registered for GST. Registered taxable persons must charge GST on taxable supplies of goods or services in Jersey, and may treat GST on supplies to them as input tax.

If one of your suppliers sells goods and services to you exceeding £300,000 in any 12 month and has not provided you with a valid GST registration number, you should contact Income Tax, as below. If you wish to query a GST number that has been provided to you, please contact Income Tax.

Continued overleaf

How do I apply to use Self Billing?

You must apply in writing to:

GST Department,
States of Jersey Income Tax Office,
Cyril le Marquand House,
P.O.Box 56,
The Parade,
St. Helier,
Jersey,
JE4 8PF.

You can also send a letter by email to: jerseytax@gov.je

Where can I get further help?

The Comptroller welcomes direct approaches from the business community and the general public. A dedicated GST Help Desk has therefore been established to deal with GST enquiries. Help Desk officers can provide general advice and guidance, or arrange for your enquiry to be answered by a GST specialist.

They can be contacted by telephone on (01534) 440555 during office hours, by fax on 737978 or by e-mail jerseytax@gov.je