**Taxes Office**

**Goods and Services Tax**

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| **GST Direction 2013/02** |  **January 2013** |

The following direction is made by the Acting Comptroller of Taxes using the powers given to him under Reg 3(2)(a) of the Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008 (as amended):

**In order to remain on the list of International Services Entities maintained by the Comptroller of Taxes ("the Comptroller") an entity has to pay an annual fee. Using the powers given to the Comptroller under Reg 3(2)(a) of the Goods and Services Tax (International Services Entities) (Jersey) Regulations 2008 (as amended) the Comptroller will require all international services entities which wish to remain on the list maintained by the Comptroller to pay their annual fee no later than 31st March in the relevant year.**

**Notes:**

The International Services Entities ("ISE") regime is an alternative to registration for Goods and Services Tax ("GST") for businesses which primarily serve non-residents. An ISE pays an annual fee to the Comptroller rather than registering and accounting for GST.

The ISE regime is unique to Jersey, therefore, during the initial years of operation, although the Comptroller expected ISEs to pay their annual fee on or before 31st March in the relevant year, the Comptroller adopted a pragmatic approach, with some fees being collected shortly after the deadline had expired without resulting in removal of the entity from the list of ISEs maintained by the Comptroller.

Based on feedback received from industry it appears that the ISE fee regime has now "bedded-in" and its operation is clearly understood by the majority of entities within the regime. Therefore from 2013 the Comptroller will enforce the 31st March deadline for the payment of ISE fees (i.e. an existing ISE which wishes to remain on the list maintained by the Comptroller for 2013 must pay its annual fee no later than 31st March 2013).

Notwithstanding the above, the Comptroller reserves the right to maintain the ISE listing of an entity which has not paid the relevant fee by 31st March where the Comptroller considers that there has been reasonable cause for the late payment. In this situation it is expected that fee will be paid as soon as is practicable.

New applicants seeking an initial ISE listing after 31st March in any year

Entities seeking to be entered on to the list of ISEs maintained by the Comptroller for the first time must make an application and pay the required fee. Any entity seeking an initial listing after 31st March in any year will have 14 days from the date that the application is approved to pay the required fee.

Expiry Date: None

**David Le Cuirot**

**Acting Comptroller of Taxes**

January 2013

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