

**Feasibility:**

- Pleased to see the £300k registration and would ask if this is an obligation and enforceable?
- Setting the £60 level: why would you ask implementation to be at a renewed level of £60. Why not collect tax on all transactions if the vast majority of retailers must register and implement?
- £25 is the level at which the vast majority of imports take place and so are missed in this move
- Other jurisdictions have implemented tax on goods and operators: UK 2018 and EU 1st July 2021.
- Digital Service Tax is also charged in the UK so one set further in the practice of tax collection.
- Implementation for online will be simple application of GST at check out and may also drive the current practice of applying and not removing VAT for Islanders
- Systems for other decelerations must be made simple and does require budget/spend to ensure it is effective
- Suggest testing, scope and project leadership is required
- Will the £60 drive the full benefit for income v costs?
- Is the economic model confirming this to be effective way to implement and cover costs of change and software?
- Possible outcome that the £60 level doesn't fund the exercise and is a cost and deemed a failure?
- GST growth on page 145:
  - Useful to see the retail element and if this is factored as growth? We would challenge that logic

**Impact:**

- Government actively support offshore retail by not charging GST on all goods to 2023 and beyond, should you consider similar economic funding for Jersey retailers?
- Strong support to apply to zero from retail and in the spirit of level up and fair tax for Jersey retail and offshore.
- Online is going rapidly and many countries have struggled to operate a fair policy to operate fair tax policies for retail as a whole and not advantage any one over the other
- Non food in Jersey retail is likely to continue to decline and this will support a competitive landscape
- Offset GST losses is a key impact but at £60 this we calculate is unlikely
- A small change in pricing from offshore but given convenience, service and range factors we don't believe that consumers will be impacted heavily

Paul Murphy, Chair of Jersey Chamber of Commerce Retail & Supply