

STATES OF JERSEY

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DRAFT GOODS AND SERVICES TAX (JERSEY) LAW 2007 (APPOINTED DAY) (AMENDMENT) ACT 200

**Lodged au Greffe on 12th March 2008
by the Minister for Treasury and Resources**

STATES GREFFE



Jersey

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REPORT

Although the States has agreed (on 7th November 2007) to the introduction of the Goods and Services Tax (Jersey) Law 2007 from 1st May 2008, several retailers have expressed the view that the introduction in the middle of a week may cause difficulties.

Mindful of this, and recognising that 5th May 2008 is a public holiday, the Minister for Treasury and Resources is now proposing that the Goods and Services Tax (Jersey) Law 2007 should come into force on 6th May. This will allow the retailers the weekend in which to implement any changes and to erect any relevant signage.

Financial and manpower implications

There are no manpower implications arising from this Amendment Act, but there is a potential one-off loss of GST revenue estimated at £500k.

Explanatory Note

This Act amends the Goods and Services Tax (Jersey) Law 2007 (Appointed Day) Act 2007 to change the date of the imposition of the charge to GST from 1st May 2008 to 6th May 2008.



Jersey

DRAFT GOODS AND SERVICES TAX (JERSEY) LAW 2007 (APPOINTED DAY) (AMENDMENT) ACT 200

Made

[date to be inserted]

Coming into force

[date to be inserted]

THE STATES, in pursuance of Article 102 of the Goods and Services Tax (Jersey) Law 2007^[1], have made the following Act –

1 Amendment of Goods and Services Tax (Jersey) Law 2007 (Appointed Day) Act 2007

In Article 2 of the Goods and Services Tax (Jersey) Law 2007 (Appointed Day) Act 2007^[2] for the date “1st May 2008” there shall be substituted the date “6th May 2008”.

2 Citation

This Act may be cited as Goods and Services Tax (Jersey) Law 2007 (Appointed Day) (Amendment) Act 200-.

[1]

L.27/2007

[2]

R&O.146/2007