

Hello Deputy Ryan

As you may be aware Richard Murphy is Attac&TJN's Tax Adviser. In response to the Corporate Services Scrutiny Panel Review 'Call for Evidence - Jersey's Goods and Services Tax' I am therefore directing you to his report to the Shadow Scrutiny Committee on the General Sales Tax June 2005.

To access this report:

go to www.jersey.attac.org then go to Links

click on Tax Research and go to Publications.

Under Publications you will find the report entitled: Jersey's Tax Reforms and the EU Code of Conduct on Business Taxation. If you then proceed to page 25 Goods and Services Tax you will see this covers all the points in your Terms of Reference as advertised in the JEP notice 'Call for Evidence'.

Armed with this excellent document plus your Scrutiny Report Proposed Goods and Services Tax SR6/2005 you should have all the ammo' you need!

Pat Lucas on behalf of Attac&TJN Jersey