



INSTITUTE OF DIRECTORS
JERSEY BRANCH

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sent to
Deputy Ryan

Deputy P D J Ryan
Chairman, GST Sub Panel
Scrutiny Office
States Greffe
Morier House
St Helier
Jersey
JE1 1DD

10 January 2008

Dear Deputy Ryan

Goods and Services Tax: de minimus waiver

We refer to your letter dated 12 December 2007 and respond as follows.

As stated in our letter dated 17 September 2007 on the de-minimus subject, the IOD has a broad membership covering most types of businesses in Jersey and we expect that a wide range of views would be expressed by our membership. We have therefore once again, confined this response to broad comments.

As stated before we favour a simplified approach with minimum impact on business, with low administration costs and the highest possible de-minimus level. We do not believe that the proposals for a flat fee to be charged on goods between the range of £150 and £400 to be appropriate as it adds an additional layer of complexity and does not therefore fulfil any of the criteria mentioned above.

We apologise for the shortness of this response but with the Christmas period being in the middle of this consultation period we have had little time to consider the matter in any detail. Nevertheless we trust that you will find our observations useful.

Yours sincerely

Simon Radford
Chairman