

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY L.K.F. STEPHENSON OF ST. MARY, ST. OUEN AND ST. PETER
QUESTION SUBMITTED ON MONDAY 19TH FEBRUARY 2024
ANSWER TO BE TABLED ON MONDAY 26TH FEBRUARY 2024**

Question

“Will the Minister advise the total amount of GST that was collected on personal importation of items classed as medical goods in 2023; and provide details of which policies are in place that dictate that GST is charged on such items?”

Answer

Simplified customs procedures in Jersey (in particular for movements of goods within the UK & Crown Dependencies Customs Union) mean that insufficient data is gathered at the point of importation to answer the first part of the Deputy’s question.

GST in Jersey was founded on the principles of a low rate (now 5%), broadly applied (ie few exemptions or zero-ratings), in order to keep the tax simple for islanders and simple to administer both for retailers and Government.

The Goods and Services Tax (Jersey) Law 2007 regulates the GST treatment of personal importations of any kind.

Group 4 of Schedule 5 of the Law exempts a number of supplies of goods and services by certain medical practitioners in many circumstances. For example, Group 4 includes the supply of any service or goods by a doctor, dentist or optician in the course of his or her practice.

Item 3 of Schedule 6 of the Law “zero-rates” medicines on prescription.

GST Direction 2020/05 provides relief from GST (including personal importations) for vehicles and other motorised equipment for the use of people with severe disabilities which essentially render them confined to bed or to a wheelchair. I have asked officers to consider the case for widening eligibility under that direction in the future.