

Corporate Services Scrutiny Sub Panel

GST Review

12th meeting, dated 31st October 2006

Present Deputy P J D Ryan, Chairman
Connétable D Murphy
Connétable J L S Gallichan
Connétable M. Jackson

In attendance Mr M Haden, Scrutiny Officer

Ref Back	Agenda matter	Action
1	<p>Future work The Sub Panel considered a discussion paper prepared by the Scrutiny Officer and agreed that the following issues should be addressed in the next stage of the review:</p> <ol style="list-style-type: none">1. Treatment of financial services industry -2. The impact of the draft law on the business community: including the de minimis level for imports; dealing with imported goods at the harbour; inclusive or end of sale pricing; registration threshold; accounting for the tax at point of sale or point of payment. The Sub Panel agreed to seek the views of local accountants on these issues.3. Vehicle sales4. Treatment of States and parishes <p>The Sub Panel noted the following issues arising from the Interim report which required further information from the Minister: the treatment of residential homes, the exemption for medical services, the grant to private schools, domestic housing maintenance and repair, the treatment of fees or grants paid to charitable care organisations</p> <p>It was agreed that the resources implications for Income Tax and Customs Department should be dealt with in next year's work programme once the draft law had been debated.</p> <p>The Sub Panel agreed to request a meeting with the GST Director in advance of further hearings with the Minister.</p>	
2.	Date of next meeting 14th November 2006	

Signed

Date

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Chairman, Corporate Services Panel

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