



States Greffe: Scrutiny

Deputy Susie Pinel
Minister for Treasury and Resources

By email

29th April 2021

Dear Minister

Corporate Services Scrutiny Panel

Goods and Services Tax - Personal Importation Review

I write to inform you that the Corporate Services Scrutiny Panel has agreed to undertake a review of the proposed changes to the Goods and Services Tax in respect of unaccompanied goods for personal use. Attached to this letter are the Terms of Reference.

The Panel intends to begin its work immediately and will look to hold a series of public hearings with yourself and other relevant stakeholders as well as seeking the views of industry experts and relevant stakeholders to collect evidence and insights under the review's remit. Evidence will be gathered by the Panel from beginning of May to end of July 2021 and the Panel will produce its report by the 17th September 2021.

It has been agreed that I will lead on this review and Connetable Andy Jehan has been co-opted onto the Panel for this review. As I am sure you will be aware Connetable Jehan has a wealth of experience and knowledge from a logistics and operations perspective which the Panel conclude will be extremely beneficial for this review.

The Panel hopes that the evidence gathered, and its reports will help inform the work of Government.

If you have any questions in regard to the Panel's work for this review, please do not hesitate to contact me directly.

Yours sincerely

Senator Steve Pallett
Lead Member for this Review, Corporate Services Scrutiny Panel

Corporate Services Scrutiny Panel

GST Personal Importation Review – Phase 1

Terms of Reference

The Phase 1* review by the Panel will provide high-level scrutiny of the Government's Review into proposed changes to Goods and Service Tax (GST) in respect of unaccompanied goods for personal use.

The Panel will:

1. Examine the process and findings of the Government's review into the collection of import GST in respect of unaccompanied goods for personal use.
2. Assess if proposed changes to Goods and Services Tax (GST) in respect of unaccompanied goods for personal use are fair and equitable against the Government's strategic priorities.
3. Evaluate the fiscal soundness of Goods and Services Tax (GST) changes and their potential impacts on revenue raising.

(*Phase 1 correlates to the timeline associated with the review report being presented by the Minister for Treasury and Resources - 30th June 2021. Subsequent Phases will be guided by the timeframe for Government Plan 2022-2025 and draft legislation which once ascertained will enable the Panel to examine proposition detail.)