

STATES OF JERSEY



GOVERNMENT PLAN 2020–2023 (P.71/2019): TENTH AMENDMENT (P.71/2019 Amd.(10)) – ADDENDUM

**Presented to the States on 25th November 2019
by Deputy R.J. Ward of St. Helier**

STATES GREFFE

ADDENDUM

If [P.71/2019 Amd.\(10\)](#) (my amendment to [P.71/2019](#) lodged on 11th November 2019) were to be adopted by the States, the Minister for Treasury and Resources would need to propose an amendment to the Draft Finance (2020 Budget) (Jersey) Law 201-[\(P.109/2019\)](#) to give effect to this change in law.

The Minister can do this without notice, under Standing Order 80A. In order to assist Members, I am publishing the draft amendment to P.109/2019 which the Minister would propose in those circumstances, as an addendum to my Government Plan amendment.

DRAFT FINANCE (2020 BUDGET) (JERSEY) LAW 201- (P.109/2019): AMENDMENT

1 PAGE 46, PART HEADING

In the heading to Part 5 of the draft Finance (2020 Budget) (Jersey) Law 201- delete “CONSEQUENTIAL AND MINOR”.

2 PAGE 46, ARTICLE 41 –

In Article 41 –

(a) before the existing paragraph (1) insert –

“(1) In Article 8 (general rate of GST) of the Goods and Services Tax (Jersey) Law 2007 –

- (a) in paragraph (1) for “GST” substitute “Except as provided in paragraph (5), GST”;
- (b) in paragraph (3) for “paragraph (1)” substitute “paragraphs (1) and (5)”;
- (c) at the end insert –

“(5) In relation to the supply or importation of a motor car for which the consideration determined in accordance with Article 31 or the value of the imported goods determined in accordance with Article 32 is or exceeds £30,000, GST shall be charged at the rate of 10%.

(6) For the purposes of paragraph (5), “motor car” –

- (a) means a mechanically propelled vehicle, intended or adapted for use on roads –
 - (i) with not more than 8 seats in addition to the driver’s seat,
 - (ii) with a maximum authorized mass, as defined by the Motor Vehicles (Driving Licences) (Jersey) Order 2003, of not more than 3.5 tonnes, and

- (iii) which may be driven by the holder of a category B driving licence under that Order; but
 - (b) does not include such a vehicle on which vehicle emissions duty is charged at zero under Table 1 or Table 2 in paragraph 8 of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999.
- (2) In Article 67 (responsibility for administration of GST) of the Goods and Services Tax (Jersey) Law 2007, at the end insert –
 - “(3) The Comptroller or, as the case may be, the Agent of the Impôts shall ensure that an amount of GST which –
 - (a) is paid under Article 8(5); and
 - (b) exceeds the standard rate of GST in Article 8(1), is credited to such fund as the States of Jersey may establish for the purposes of responding to the climate emergency.””;
- (b) renumber existing paragraphs (1) and (2) as (3) and (4) respectively.