

Corporate Services Scrutiny Sub Panel

Goods and Services Tax Personal Importation Review

Record of Meeting

Date: 14th May 2021

Present	Senator Steve Pallett, Chair (appointed for review) Deputy Steve Ahier, Vice Chair Connétable Andy Jehan (Co-opted Member for Goods and Services Tax Personal Importation Review)
In attendance	Katie Griffiths, Committee & Panel Officer Theo Stone, Research & Project Officer

Agenda matter	Action
<p>1. Review Project Plan</p> <p>The Panel noted and discussed its Review Project Plan and agreed the actions to be completed during the evidence gathering phase of its GST Personal Importation Taxation Review (“the Review”) from 1 May 2021 to 31 July 2021.</p> <p><i>Call for Evidence</i></p> <p>The Panel reviewed its Call for Evidence and concluded that it needed to simplify questions four, five and six to encourage public participation. The Panel agreed that it would approve the Call for Evidence electronically once the questions had been simplified.</p> <p><i>Public Engagement Plan</i></p> <p>The Panel agreed to prepare a public engagement plan with a focus on encouraging written submissions. It was agreed that this would include social media engagement opportunities for its review. The Panel agreed to review its public engagement plan at its next meeting.</p> <p><i>Research – Effects for low-income families</i></p> <p>The Panel raised concern on essential items being subject to taxation (food, nappies, clothes) and the potential negative effects for low-income families and consequential alignment to the Government’s Strategic Priorities. The Panel agreed to gather information in relation to the purchase of essential items with logistic service providers to inform its review.</p> <p><i>Research – Comparison to other jurisdictions</i></p> <p>The Panel discussed the importance of reviewing the mechanics and opportunities in different schemes and that the review would need to consider costs, technology, exemptions and concessions within other goods and service orientated schemes</p>	<p>KG</p>

<p>against the Revenue Jersey proposal. The Panel agreed it would increase the case studies for its review to include Australia and New Zealand.</p> <p>Panel members agreed to consider professional contacts who could assist its review and how introductions to officers could be made.</p> <p><i>Adviser Engagement Brief</i></p> <p>The Panel reviewed its Adviser Engagement Brief and concluded that certain wording needed to be amended in the brief to clarify the objectives of the Panel’s engagement with particular businesses to inform its review. The primary change to the brief was in relation to businesses currently identified in the brief as carriage and deliverers of postal parcels when they were more aligned to understanding the detrimental effects of the Goods and Services Tax. The Panel agreed that it would approve the Adviser Engagement Brief electronically once the wording had been amended.</p> <p>The Panel agreed that it would circulate its Adviser Engagement Brief, once approved, to local tax advisers, VAT advisers in the UK and that the Panel would consider tax experts in other jurisdictions with relevance to what the Panel need to achieve for its review.</p> <p><i>Government Briefings and Documentation</i></p> <p>The Panel agreed that it would contact Revenue Jersey and request a private briefing to inform its review.</p> <p>The panel agreed that it would send a letter to the Minister for Treasury and Resources requesting an update on the timings of the Government’s review and also, within its letter, would request relevant minutes and a public hearing with the Minister.</p> <p><i>Public Hearings</i></p> <p>The Panel agreed that it would complete a public hearing with the Minister for Treasury and Resources in July 2021 once the Government’s report had been lodged. Written communication provided by the Minister for Treasury and Resources to the Panel indicated that the report would be lodged by the 30th June 2021.</p>	
<p>2. Written Submissions</p> <p>The Panel noted its written submissions to date for its review. The Panel agreed that it would invite the Jersey Consumer Council to a Public Hearing before the 8th June 2021 to clarify the written submission it had provided. The Panel agreed that it would review a draft question plan for the Public Hearing at its next meeting.</p>	<p>KG</p>
<p>3. Items for Communication</p> <p>The Panel agreed that this would be based around its Public Engagement plan and it would consider this further at its next meeting.</p>	<p>KG</p>
<p>4. Any Other Business</p> <p>The Panel agreed it would review the Jersey Post annual report to ascertain if this provided an indication on volume in relation to the purchase of items.</p>	<p>KG</p>

5. Next Meeting	
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The Panel noted that its next meeting would take place at 11:30am on Friday 21st May 2021 in the Blampied Room.	
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Corporate Services Scrutiny Sub-Panel

Goods and Services Tax Personal Importation Review

Record of Meeting

Date: 28th May 2021

Present	Senator Steve Pallett, Chair (appointed for review) Deputy Steve Ahier, Vice Chair Connétable Andy Jehan (Co-opted Member for Goods and Services Tax Personal Importation Review)
In attendance	Katie Griffiths, Committee & Panel Officer Theo Stone, Research & Project Officer

Agenda matter	Action
<p>1. Record of Meetings</p> <p>The Panel approved the minutes of the meeting held on 14th May 2021.</p>	
<p>2. Briefing Papers</p> <p>The Panel received and discussed a Case Studies Briefing Paper on Australia and New Zealand and agreed to discuss further at its next meeting. The Panel raised concerns regarding the volume of import on the Island compared to other jurisdictions.</p> <p>The Panel noted concerns raised by the Jersey Consumer Council regarding the use of imported goods from smaller suppliers and the quantity of the paperwork required when importing goods into the Island.</p> <p>The Panel noted the existence of “GST-free” goods for sale online in Australia.</p>	KG
<p>3. Public Engagement</p> <p>The Panel received and discussed an amended Call for Evidence and agreed to include additional questions on GST exemption for locally purchased goods and goods which consumers considered should be exempt from the GST de-minimis.</p> <p>The Panel agreed to request clarity on tax exemption for post mailed from the UK to students in Jersey.</p> <p>The Panel agreed to invite its Digital and Communications Officer to its next meeting to discuss its social media and youth engagement for its reviews.</p> <p>The Panel agreed to contact the Jersey Consumer Council to include the Panel’s Call for Evidence in its regular publication and to provide a written submission outlining its views on changes to GST.</p>	KG

4. Government Timetable The Panel noted a response from the Minister for Treasury and Resources, providing an update on the Government's timetable for its review of GST personal taxation and agreed it would arrange a briefing with Revenue Jersey.	KG
5. Next Meeting The Panel noted that its next meeting would take place at 15:30pm on Thursday 10th June 2021 in the Blampied Room.	

Corporate Services Scrutiny Sub-Panel

Goods and Services Tax Personal Importation Review

Record of Meeting

Date: 10th June 2021

Present	Senator Steve Pallett, Chair (appointed for review) Deputy Steve Ahier, Vice Chair Connétable Andy Jehan (Co-opted Member for Goods and Services Tax Personal Importation Review)
In attendance	Katie Griffiths, Committee & Panel Officer Theo Stone, Research & Project Officer Ella Nicholls, Digital & Communications Officer (Item 3 only)

Agenda matter	Action
<p>1. Record of Meetings</p> <p>The Panel approved the minutes of the meeting held on 28th May 2021.</p>	
<p>2. Briefing Papers</p> <p>The Panel discussed a Case Studies Briefing Paper on Australia and New Zealand. The Panel noted the differences in the complexity of the GST regimes between the two countries and agreed to seek clarity from the Minister for Treasury and Resources as to which jurisdictions were being considered as case studies for its ongoing review into GST.</p>	KG
<p>3. Public Engagement</p> <p>The Panel received and discussed a Public Engagement Plan from its Digital & Communications Officer for its review. The Panel agreed to produce a video featuring young people discussing GST to encourage submissions from young people for the review, and to explore the use of advertisements within locations including Liberation Bus Station.</p>	EN
<p>4. Question Plan for Public Hearing with the Jersey Consumer Council</p> <p>The Panel received and agreed the question plan for the Panel's public hearing with the Jersey Consumer Council on Wednesday 16th June 2021 at 14:00 pm.</p>	
<p>5. Panel Adviser</p> <p>The Panel received an update from officers on progress for procuring an adviser for Phase 1 of its review and agreed that it would consider recently retired contacts with relevant experience who could be considered for the role.</p>	KG

6. Next Meeting	
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The Panel noted that its next meeting would take place at 14:00 pm on Wednesday 14th June 2021 and would include a private briefing from the Comptroller of Revenue.	
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Corporate Services Scrutiny Sub-Panel

Goods and Services Tax Personal Importation Review

Record of Meeting

Date: 14th June 2021

Present	Senator Steve Pallett, Chair (appointed for review) Deputy Steve Ahier, Vice Chair
Apologies	Connétable Andy Jehan (Co-opted Member for Goods and Services Tax Personal Importation Review)
In attendance	Katie Griffiths, Committee & Panel Officer Theo Stone, Research & Project Officer Richard Summersgill, Comptroller of Revenue

Agenda matter	Action
<p>1. Private Briefing from the Comptroller of Revenue</p> <p>The Panel welcomed the Comptroller of Revenue to a private briefing regarding the Government's review into Goods and Services Tax - Personal Importation. The record of this meeting was classified as exempt in accordance with the Freedom of Information (Jersey) Law 2011 (as amended) under Qualified Exemption Article 35.</p> <p>Following the briefing, the Panel agreed to write to the Minister for Treasury and Resources to request clarity on the timetable for changes to Goods and Services Tax – Personal Importation and to receive draft reports provided to the Minister in relation the Government's review of Goods and Services Tax - Personal Importation.</p>	KG

Corporate Services Scrutiny Sub-Panel

Goods and Services Tax Personal Importation Review

Record of Meeting

Date: 16th June 2021

Present	Senator Steve Pallett, Chair (appointed for review) Deputy Steve Ahier, Vice Chair Connétable Andy Jehan (Co-opted Member for Goods and Services Tax Personal Importation Review)
In attendance	Katie Griffiths, Committee & Panel Officer Theo Stone, Research & Project Officer Ella Nicholas, Digital and Communications Officer (Item 3 only) Carl Walker, Chair of the Jersey Consumer Council (Item 2 only) Tina Langdon, Executive Officer of the Jersey Consumer Council (Item 2 only)

Agenda matter	Action
<p>1. Pre-Hearing Meeting</p> <p>The Panel agreed to write to and request meetings with the Chief Executive of Jersey Post and Head of Service for Jersey Customs and Immigration to further discuss their views regarding potential changes to the Goods and Services Tax - personal importation.</p>	TS
<p>2. Public Hearing with the Jersey Consumer Council</p> <p>The Panel welcomed the Chair of the Jersey Consumer Council to a public hearing. The hearing was recorded and streamed live to the public and a transcript was produced.</p>	
<p>3. Items for Communication</p> <p>The Panel agreed to ask its Digital and Communications Officer to highlight that the Jersey Consumer Council had raised concerns regarding the lack of public awareness in relation to multiple items under £135 when ordered separately from different suppliers being treated as a single purchase if they arrived at the same time and that concerns had been raised regarding the ability to claim back GST on returned items and that IT systems were not suitable for GST payments.</p>	EN