

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES BY DEPUTY
S.S.P.A. POWER OF ST. BRELADE**

ANSWER TO BE TABLED ON TUESDAY 13th MAY 2008

Question

Following the narrow defeat on 29th April 2008 of P42/2008 (the Draft Goods and Services Tax (Amendment) (Jersey) Regulations 200-) would the Minister give an undertaking to the Assembly that he will bring in GST sub-itemisation on every sale receipt where GST is levied on behalf of Treasury by the 1st January 2009, and if not, why?

Answer

On a point of clarification I have taken “sub-itemisation” to mean that all registered retailers would be required to identify the GST content of a supply and display the amount of tax separately on all receipts issued.

With the tax only having been in operation for a week I would not at this stage give an undertaking to the Assembly to bring in this requirement for all GST registered retailers by 1st January 2009. What I can do is give an assurance that the issue will form part (included in the terms of reference) of the post implementation review of GST. This will be carried out later in this year (October) in time for any recommendations to be included the budget statement scheduled for December. I consider it vital after just one week since the new tax was introduced that we allow all concerned (both businesses and consumers) some period of consolidation before imposing any further changes particularly at the retail level. This time period will also allow us to gather more robust statistical information on which to base future policy decisions.