

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY SENATOR P.F.C. OZOUF
ANSWER TO BE TABLED ON TUESDAY 31ST OCTOBER 2017**

Question

Given that the Goods and Services Tax (GST) is currently theoretically chargeable on the importation of private aircraft, will the Minister advise on how many private aircraft, if any, GST has been paid for each year since it was introduced?

Has the Minister received any representations from the Minister for Economic Development, Tourism, Sport and Culture to consider amending the GST rules on private aircraft, particularly those that are either currently not registered on the Jersey Aircraft Register or that are used for the purpose of business travel to boost jobs and growth in Jersey?

Answer

All private aircraft imported into the Island are subject to GST unless they form part of the personal belongings of an individual who is moving to the Island in which case they are eligible for relief from GST¹. Alternatively Jersey residents can apply for “Temporary Importation relief” from GST when importing any means of transport (including private aircraft) which they own but which is ordinarily kept outside of the Island. This relief is subject to certain conditions² including that the means of transport is only physically present in the Island for a limited period and for a specific reason (e.g. servicing).

The number of private aircraft imported into Jersey on which GST has been paid is as follows:

Year	Number of Aircraft
2011	0
2012	1
2013	1
2014	3
2015	3
2016	4
2017	0

NOTE: This data has been provided by the Jersey Customs and Immigration Service and records only go back 6 years.

The Minister for Treasury and Resources was requested to consider amending the GST treatment of private aircraft in January 2017. However it was agreed that this would require a quantitative analysis of the anticipated benefit. Officers from EDTSC are currently in negotiations with a third party regarding the development of a new business model for the Jersey Aircraft Registry. If such quantitative analysis forms part of the business case then the Minister for Treasury & Resources will give it due consideration.

¹ Subject to certain conditions, all individuals moving to the Island are entitled to relief from GST on their personal belongings which are imported as part of the move (see section 8 of GST Direction 2017/02 “Relief of GST on imported goods”

<https://www.gov.je/SiteCollectionDocuments/Tax%20and%20your%20money/PR%20Relief%20of%20GST%20on%20Imported%20Goods%2020171016.pdf>).

² See section 4 of GST Direction 2017/02 “Relief of GST on imported goods”.