

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY S.M. AHIER OR ST. HELIER  
ANSWER TO BE TABLED ON TUESDAY 26th MARCH 2019**

**Question**

Will the Minister advise the Assembly of the breakdown of the yearly revenue by sector (including food, utilities, retail and bookmaking) received from the Goods and Services Tax since it was first introduced?

**Answer**

The breakdown requested is detailed overleaf.

The information has been drawn from Revenue Jersey's systems based on sector codes entered against the individual entities registered for Goods and Services Tax.

The breakdown between "food" and "other" retail is caveated as a number of large food retailers will also sell non-food items. This distinction cannot be drawn from the information held by Revenue Jersey.

When analysing the breakdown provided it is noteworthy that:

- GST was introduced on 6 May 2008 and hence the figures for 2008 do not represent a full year of GST revenues; and
- The GST rate was increased from 3% to 5% on 1 June 2011.

Sector	GST - £m											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
A - AGRICULTURE, FORESTRY AND FISHING	£0.2	£0.4	£0.5	£0.5	£0.8	£1.0	£0.8	£0.8	£0.8	£0.9	£0.7	
B - MINING AND QUARRYING	£0.3	£0.5	£0.5	£0.7	£0.6	£0.7	£0.7	£0.9	£0.9	£0.9	£0.9	
C - MANUFACTURING	£0.9	£1.5	£1.1	£1.8	£1.9	£1.7	£2.0	£2.3	£2.4	£2.5	£2.6	
D - ELECTRICITY, GAS, STEAM, AND AIR CONDITIONING	£1.3	£2.8	£2.9	£3.5	£4.5	£4.5	£4.3	£4.8	£4.2	£5.0	£5.3	
E - WATER SUPPLY SEWERAGE WASTE MANAGEMENT AND REMEDIATION ACTIVITIES	£0.3	£0.4	£0.4	£0.5	£0.7	£0.7	£1.0	£0.9	£0.9	£0.9	£0.9	
F - CONSTRUCTION	£1.8	£3.5	£2.9	£5.2	£4.9	£5.7	£6.0	£6.2	£6.3	£5.8	£6.7	
G - WHOLESALE AND RETAIL TRADE INCLUDING REPAIR OF MOTOR VEHICLES AND MOTORCYCLES	£12.8	£20.5	£21.2	£29.1	£35.8	£35.8	£37.1	£37.8	£38.0	£38.2	£40.8	
H - TRANSPORTATION AND STORAGE	£0.3	£0.4	£0.4	£0.6	£0.8	£0.6	£0.5	£0.6	£1.0	£1.5	£1.6	
I - ACCOMMODATION AND FOOD SERVICES ACTIVITIES	£1.6	£4.5	£4.3	£5.4	£6.8	£6.9	£7.2	£7.8	£8.1	£8.1	£8.7	
J - INFORMATION AND COMMUNICATION	£2.0	£3.6	£3.5	£4.7	£5.9	£5.4	£6.0	£6.1	£6.4	£6.3	£6.2	
K - FINANCIAL AND INSURANCE ACTIVITIES	£0.4	£0.3	£0.3	£0.3	£0.3	£0.3	£0.3	£0.1	£0.2	£0.7	£0.6	
L - REAL ESTATE ACTIVITIES	£0.9	£0.6	£0.8	£0.7	£1.5	£2.2	£1.8	£0.7	£1.4	£1.0	£1.1	
M - PROFESSIONAL SCIENTIFIC AND TECHNICAL ACTIVITIES	£1.4	£2.3	£2.3	£3.1	£3.6	£3.0	£3.3	£3.3	£3.6	£4.0	£4.4	
N - ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES	£0.9	£1.4	£1.4	£2.1	£2.3	£2.1	£2.2	£2.2	£2.7	£2.9	£3.1	
O - PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	£2.0	£3.5	£3.3	£3.8	£4.1	£4.2	£4.6	£4.8	£4.9	£4.5	£4.9	
P - EDUCATION	£0.0	£0.0	£0.0	£0.0	£0.1	£0.1	£0.1	£0.1	£0.1	£0.1	£0.1	
Q - HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	£0.1	£0.1	£0.2	£0.2	£0.4	
R - ARTS ENTERTAINMENT AND RECREATION	£0.5	£0.6	£0.6	£0.9	£1.0	£1.0	£1.0	£1.0	£1.1	£1.1	£1.1	
S - OTHER SERVICE ACTIVITIES	£0.1	£0.2	£0.1	£0.2	£0.3	£0.3	£0.2	£0.2	£0.2	£0.3	£0.3	
T - ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	£0.0	
V - CHARITY	£0.2	£0.4	£0.4	£0.8	£1.0	£1.2	£1.2	£1.0	£0.9	£1.1	£1.2	
W - DIY HOUSEBUILDER	£0.0	£0.0	£0.0	£0.0	£0.1	£0.0	£0.0	£0.1	£0.1	£0.0	£0.0	
X - OTHER	£0.0	£0.1	£0.1	£0.1	£0.1	£0.1	£0.0	£0.1	£0.0	£0.0	£0.0	
<b>TOTAL</b>	<b>£23.6</b>	<b>£39.5</b>	<b>£39.6</b>	<b>£54.6</b>	<b>£66.4</b>	<b>£66.4</b>	<b>£68.8</b>	<b>£69.8</b>	<b>£72.8</b>	<b>£74.7</b>	<b>£79.4</b>	

Breakdown as requested by Deputy Ahier	GST - £m											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
FOOD RETAIL	£2.5	£5.6	£5.9	£8.1	£11.0	£11.5	£11.8	£12.4	£12.7	£12.8	£14.1	
OTHER RETAIL	£5.3	£7.7	£7.9	£10.7	£12.5	£11.8	£12.8	£13.3	£13.4	£13.4	£14.2	
UTILITY COMPANIES	£1.7	£3.4	£3.4	£4.2	£5.5	£5.5	£5.4	£5.7	£5.4	£6.4	£6.6	
GAMBLING AND BETTING ACTIVITIES	£0.1	£0.2	£0.2	£0.3	£0.4	£0.3	£0.4	£0.4	£0.4	£0.4	£0.4	
<b>SUB TOTAL</b>	<b>£9.6</b>	<b>£16.8</b>	<b>£17.3</b>	<b>£23.2</b>	<b>£29.3</b>	<b>£29.2</b>	<b>£30.4</b>	<b>£31.8</b>	<b>£31.8</b>	<b>£33.1</b>	<b>£35.4</b>	
SECTORS EXCLUDING RETAIL, UTILITY, GAMBLING	£13.9	£22.7	£22.3	£31.4	£37.1	£37.2	£38.5	£38.0	£41.0	£41.6	£44.0	
<b>GRAND TOTAL</b>	<b>£23.6</b>	<b>£39.5</b>	<b>£39.6</b>	<b>£54.6</b>	<b>£66.4</b>	<b>£66.4</b>	<b>£68.8</b>	<b>£69.8</b>	<b>£72.8</b>	<b>£74.7</b>	<b>£79.4</b>	