

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY M.R. HIGGINS OF ST. HELIER  
ANSWER TO BE TABLED ON TUESDAY 21st JANUARY 2020**

**Question**

Further to the response to Written Question 508/2019, will the Minister provide further details to part (d) of the question (regarding the rules followed in determining whether V.A.T. is applicable to any parcel or shipment), advising especially with regard to –

- (a) goods that originated in the United Kingdom and are being sold, or sent, to an address in the United Kingdom;
- (b) goods that are over 75 years old;
- (c) goods that were purchased in the United Kingdom and upon which V.A.T. was paid at the time of purchase and that are then sold, or sent, second-hand into the United Kingdom.
- (d) a definition of “commercial consignments” and how Ebay is classed for businesses and private individuals?

**Answer**

All goods exported from Jersey to the UK, which are not party to the UK Import VAT Accounting Scheme (IVAS) (see the answer to Written Question 508/2019), are processed upon arrival in the UK, where the relevant import VAT rules are imposed by Her Majesty’s Revenue and Customs (HMRC). The Minister is unable to provide guidance on the application of UK import VAT outside of the Scheme. Instead, enquiries relating to UK import VAT should be directed to HMRC.