

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY C.S. ALVES OF ST. HELIER
ANSWER TO BE TABLED ON MONDAY 30th NOVEMBER 2020**

Question

“Will the Minister advise –

- (a) whether, since the decrease of the G.S.T. *de minimis* threshold, there has been any instruction issued from the Minister or any Government officers, to customs or postal service providers, to withhold and combine shipments that are destined to the same recipient in order to reach the G.S.T. *de minimis* level;
- (b) if such an instruction has been issued, the reasons for this; and
- (c) if no such instruction has been issued, whether she has been made aware of any occasions where this has happened, notwithstanding that there has been no instruction to do so?”

Answer

No such instruction has been given.

It is the long-standing practice of the Agent of the Impots, based on Customs Law, that G.S.T is calculated based on the combined value of goods which arrive on the same day, for the same person, from the same supplier. Other than that, Customs Officers do not hold parcels until the £135 threshold is reached.

Officers focus on collecting tax where it is due but also on ensuring that the thousands of consignments that arrive into the Island each day are cleared by Customs as quickly as possible.

This practice ensures that offshore retailers do not wilfully “disaggregate” supplies of goods to Jersey customers in order deliberately to evade the payment of G.S.T properly due. The practice mirrors similar approaches in other jurisdictions.

The Minister is not aware of any occasion where customs or postal service providers have withheld shipments that are destined to the same recipient in order to reach the G.S.T. *de minimis* level. Shipments from the same supplier, to the same recipient that arrive on the same day are combined as outlined above.

The Minister continues to encourage people to shop locally.