

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES  
BY DEPUTY R.S. KOVACS OF ST. SAVIOUR  
QUESTION SUBMITTED ON MONDAY 26<sup>th</sup> SEPTEMBER 2022  
ANSWER TO BE TABLED ON MONDAY 3<sup>rd</sup> OCTOBER 2022**

**Question**

Would the Minister identify any differences in Goods and Services Tax Revenue resulting from changes in the de-minimis level introduced in 2020?

**Answer**

The de minimis threshold for collecting Goods and Services Tax (GST) on the value of imported goods decreased on 1 October 2020 from £240 to £135 for personal imports. At the same time greater compliance activity was undertaken to restrict entitlement to personal importations for private use, in accordance with existing statute.

The table below shows the number of personal consignments with a value of between £135 and £240 and business consignments with a value under £240 for the years 2019 to 2021, together with the associated GST liability on those consignments.

Prior to 1 October 2020 the liability was subject to the de minimis and not collected. GST was only collected on these consignments from 1st October 2020 onwards.

		<b>2019</b>	<b>2020 (Jan to Sep)</b>	<b>2020 (Oct to Dec)</b>	<b>2021</b>
<b>Personal Imports</b> Value £135 to £240	Consignments	21,804	20,055	20,273	61,520
	GST liability	<i>£199,326</i>	<i>£182,940</i>	£180,524	£549,134
<b>Business Imports</b> Value £0 to £240	Consignments	34,073	18,236	6,691	29,902
	GST liability	<i>£134,303</i>	<i>£71,488</i>	£37,941	£179,847
<b>Total Import GST collected</b>		£3,936,653	£4,904,875		£6,778,247

The Covid-19 pandemic and associated restrictions and behaviours will have had an impact on volumes and values in 2020 and 2021.