

19-21 Broad Street | St Helier  
Jersey | JE2 4WE

Senator Steve Pallet  
Lead Member on this Review  
Corporate Services Scrutiny Panel  
By email

26 July 2021

Dear Senator Pallett,

**Goods and Services Tax - Personal Importation Review**

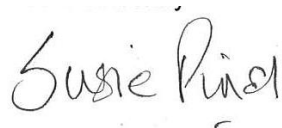
Thank you for your letter of 14 July and my apologies for the delay in responding.

I see no reason not to publish the report of the Review Team to the T&R Minister, suitably abridged (in particular to avoid naming particular businesses or stakeholders who responded to the Team on a confidential basis).

Apart from the items contained in the draft Taxes Amendment Law, I think it unlikely that there will be further substantive changes to GST in the lifetime of this Government. I had intended to ask officers to undertake the planned second-stage review of the International Services Entities regime (which is set out in GST law) but Covid and greater work priorities means that is unlikely to take place before 2024 at the earliest.

The lodging of a draft Finance Law allows me the flexibility to make changes to tax laws as and when required (for example, to close tax-avoidance loopholes) but, as I say, no reviews are planned which would give rise to major changes.

Yours sincerely



Deputy Susie Pinel  
Minister for Treasury and Resources

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