## **Submission to Corporate Services Panel re GST**

County Executive officer, St John' Ambulance

Of the many services that St John Ambulance provide to the Island such as Public Duties, back up to the States of Jersey Ambulance service (demonstrated last week by two of our volunteers jeopardising their lives by saving a young boy from drowning at the Dicq), first aid training, first aid supplies and first aid publications are just some of the items that would be effected by the introduction of a goods and services tax.

I am reliably informed by our National Headquarters in London that in the United Kingdom the rule of thumb for whether an item is Zero rated for VAT or not is if it is First Aid related.

Hence supplies of medical equipment and the supply of First Aid books all fall into this Zero rated category.

We realise more commercial aspects of say Training may well have to comply with the tax as would other training establishments, but such items as donations that we receive for attendance at say The Battle of Flowers or Liberation 60, etc should not, as these are all related to fund raising activities and in some cases that are of importance to the Island such as Battle of flowers and Liberation 60 they do not even cover our costs.

We would also question tax being applied on the purchase of Ambulances, our ambulances are used as back up to the States Ambulance Service and in an emergency or if a States vehicle is taken off the road our vehicles are used by them. It would seem outrageous for a charity who supports the States by offering the use of their vehicles to enable the States not to require budget for the purchase of their own additional vehicles to then start charging a tax to the charity for helping them.

As for medical equipment St John Ambulance has been involved in such emergencies as the Hotel de France fire, Channiland Rescue, and others during which first aid equipment has been used to support our community and has had to be replaced by the charity.

While our organisation does recognise that there are certain items that will have to be subject to a Goods and Services Tax, Government should be responsible enough to recognise the needs of charities that exist for a greater purpose than collecting taxes, and this should be taken into consideration. In St John Ambulance's case this is "Caring for Life."