



GST CHANGES FROM 1 JULY 2023

In summary the changes are as follows:

- Large overseas retailers must register and charge GST from 1 July 2023.
- The de minimis is reducing from £135 to £60.

OVERSEAS RETAILERS WILL CHARGE GST AT THE POINT OF PURCHASE.

From 1 July 2023 if you buy online or from a magazine or brochure, you will see 5% Jersey GST being charged at the point of purchase by a number of retailers that sell to Jersey customers. This will apply to all goods, including low value items.

THE GST DE MINIMIS IS BEING REDUCED.

The de minimis remains as an administrative measure for goods that have had no GST charged at the point of purchase, but it is reducing from £135 to £60.

If you buy goods from an overseas retailer that doesn't charge GST at the point of purchase, you will still need to pay GST to Customs before they are delivered, unless the de minimis amount applies.

WHY IS THIS CHANGING?

We need to create a level playing field, as domestic retailers have always had to charge GST on all goods.

The only reason there is a 'low value' threshold for online goods is purely for logistical reasons.

Since 2021 the European Union and the UK have required all goods that go across boundaries to be charged at the VAT/GST rate of the receiving Member State. Jersey has always planned to quickly follow those changes.

We can now ensure that GST is charged at the point of purchase, removing the logistical burden from Customs and the shippers in most cases.

We expect that most goods arriving in Jersey after 1 July will have GST already added.

RETAILER REGISTERED FOR GST

GST will be charged at point of purchase, on all goods, whatever the value.



RETAILER NOT REGISTERED FOR GST

GST will be not charged at point of purchase. You will pay GST on goods valued over £60 using the Customs portal on gov.je.



If your purchase is below the de minimis of £60*, it will not be held by your courier and will be delivered to you directly.

*If multiple items arrive in the same shipment and added together are more than the de minimis, GST will have to be paid.



GST CHANGES FROM 1 JULY 2023

The changes are as follows:

- Large overseas retailers must register and charge GST from **1 July 2023**.
- The de minimis is reducing from **£135 to £60**.

RETAILER REGISTERED FOR GST

GST will be charged at point of purchase, on all goods, whatever the value.

Item bought online



Jersey GST added at checkout



Item arrives



RETAILER NOT REGISTERED FOR GST

GST will be not charged at point of purchase. You will pay GST on goods valued over £60 using the Customs portal on gov.je.

Item bought online



No GST applied at checkout



Notification to pay GST using Customs Portal



Item arrives



If your purchase is below the de minimis of £60*, it will not be held by your courier and will be delivered to you directly.

*If multiple items arrive in the same shipment and added together are more than the de minimis, GST will have to be paid.