



The local name for VAT in Jersey is Goods and Services Tax (GST).

GST Standard rate

GST standard rate in Jersey in 2024 is 5%. It applies to all taxable activities on the territory of Jersey and import. Export is zero-rated.

GST registration threshold

GST threshold in Jersey is JEP 300,000 (approx. EUR 350,000). Once the business has exceeded the annual turnover JEP 300,000 it must register for GST purposes in Jersey. However, it is possible to register voluntarily. GST must only be collected by businesses that are registered for GST with the Taxes Office.

From the 1st of July 2023 the threshold for the collection of GST on the value of imported goods decreased from JEP 135 to JEP 60 (approx. EUR 70). Customer is obligated to pay the GST on importation if the total cost of purchase is higher than this amount and the supplier is not registered for GST in Jersey. It does not apply to goods imported by businesses.

Registration procedure

Resident businesses must register for their Tax Identification Number (TIN) firstly and then apply for GST registration. For GST registration in Jersey businesses have to file and send the application form to the Jersey Taxes Office. This form can be submitted online and should contain the following information:

Registered name of the business;
Trading name;

Business correspondence address;
Contact details of the person who is responsible for the taxes and acts on behalf of the business;
Contact details of the person who is responsible for submitting GST returns in Jersey.

Deductible VAT

Businesses can reclaim input tax by deducting it from output tax. Expenses that are not relevant to the business cannot be claimed for deduction.

Keeping records

The period of keeping records in Jersey must be at least six years.

VAT returns filing and payment date

GST returns in Jersey are submitted on quarterly basis. The deadline for filing and payment is the last day of the month following the reporting period.

Penalties in Jersey

Penalty for late registration for GST in Jersey – JEP 200 (approx. EUR 235) or 10% of the GST amount.

Penalty for late payment – 10% on the GST amount due.

Penalty for late submission of VAT return – JEP 100 (approx. EUR 120) for every month overdue, but nine months at most.