



Family Nursing & Home Care

Standard Operating Procedures Reclaim of GST paid on purchases

April 2024

Document Profile

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Author(s)	<i>Mike Gardner</i> <i>Elaine Walsh</i> <i>Georgina McDonald</i>
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Version Control

Date	Version	Summary of changes made
April 2024	1	New Standard Operating Procedure

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Introduction

This Standard Operating Procedure describes the procedures and controls to be followed in submitting returns to the Government of Jersey Tax Office in order to reclaim GST paid on purchases by Family Nursing & Home Care (FNHC).

Claiming refunds of GST paid

Purpose

This policy establishes procedures to be followed in order to claim refunds of Goods and Services Tax (GST) paid by FNHC on their purchases and business expenses at the time of purchase.

The Accounts Payable function within the Finance department is responsible for accurately recording all GST paid and subsequently claiming refunds from the Government of Jersey Tax Office.

This procedure aims to provide help and reference to FNHC's Finance Team when required.

Scope

FNHC has been able to claim a GST refund incurred from the date of registration as a Jersey Charity.

Purchases and expenses qualifying for a GST refund must:

- have been supplied directly to the charity itself (not to a person who donates goods or services to the charity)
- have been paid for by the charity
- be directly for the administration or charitable activities of the charity (as defined in its articles, constitution, endowment or similar document)
- have been paid at the end date of the period being claimed for

Core Requirements/Procedure

Roles and responsibilities

Person preparing purchase invoices and expenses for payment, which includes any GST payable - this is normally the Accounts Payable Officer in Finance.

Approval of prepared purchase invoices - this is normally the Head / Director of Finance who is responsible for checking and approving the prepared purchase invoices which includes the GST payable.

Completion and submission of GST online application form on the Government of Jersey Website - this would normally be the Accounts Payable Officer.

Extract Data from Financial Ledgers (Business Central)

Undertaken quarterly (e.g. Jan 1 to Mar 31 see [Appendix 1](#)) for each calendar year.

Extract and check ledger postings from Business Central (BC) in Excel for the period claimed for GL account 5440.

Check there are no obvious errors in postings and check any large amounts.

In addition, confirm that all previous quarters' claims have been received to date, and chase up with the Government of Jersey Tax Office if not.

Check closing ledger balance

The closing balance amount at the end of the period claimed would normally be the amount to be claimed. However, note that if any previous GST claims have not yet been received these should not be included in the current periods claim total (see [Appendix 2](#)).

Complete and submit GST online reclaim form (see [Appendix 3](#))

https://empret.jsytax.je/gstsecure/ITS_GSTWebISERet.aspx

Save a PDF copy of the submitted return and an Excel file of the detailed individual ledger postings in the folder below:

[Finance\16. Tax & GST\GST returns](#)

Note - there is no bookkeeping to do at this stage.

After a few weeks (within 30 days is stated on the Government Website), we should receive funds into the HSBC bank account from the Government of Jersey Tax Office for the amount claimed each quarter.

Upon receipt, the funds will then need to be debited to the HSBC bank account and credited to the GST Debtor GL 5440 in the BC general ledger.

Appendices

Appendix 1 – Example of extract from Financial Ledgers

Dynamics 365 Business Central

5440 GST - input account

General Ledger Entries

Posting Date	Document Type	Document No.	G/L Account No.	Description	Cost Centre	Fund/Grant	Gen. Posting Type	Amount	Bal. Account Type
31/03/2023	Payment	GI00089	5440	VOISIN-HUNTER LTD FNHC ST PETER GM 60120327044...	185	10		314.15	G/L Acco
31/03/2023	Payment	GI00088	5440	VOISIN-HUNTER LTD FNHC HEW ERA HSE 6012032704...	186	10		244.83	G/L Acco
27/03/2023	Invoice	PI000216	5440	Invoice DI000226	166	10		5.10	G/L Acco
27/03/2023	Invoice	PI000212	5440	HP ZBook Laptop G8	164	10		95.06	G/L Acco
27/03/2023	Invoice	PI000212	5440	Sales Freight	164	10		0.50	G/L Acco
24/03/2023	Invoice	PI000461	5440	Le Bouc Elijah - stairgates coop pharmacy	166	10		5.07	G/L Acco
24/03/2023	Credit Memo	DC000009	5440	Le Bouc Elijah - stairgates etc from pharmacy Locale	166	10		-5.07	G/L Acco
24/03/2023	Invoice	PI000206	5440	Uniforms - Gemma Colley West	114	10		4.75	G/L Acco
24/03/2023	Invoice	PI000200	5440	Le Masurier Teixeira stairgates etc - Pharmacy Locale	166	10		2.43	G/L Acco
24/03/2023	Invoice	PI000199	5440	Le Bouc Elijah - stairgates etc from pharmacy Locale	166	10		5.07	G/L Acco
24/03/2023	Invoice	PI000198	5440	Durie Luna stairgates etc - Pharmacy Locale	166	10		3.38	G/L Acco
24/03/2023	Invoice	PI000197	5440	Roller shutter to garage	181	10		16.18	G/L Acco
20/03/2023	Payment	PMT00196	5440	GST - input account	167	10		73.87	Bank Acco
14/03/2023	Invoice	PI000184	5440	Brown paper cups for training room	152	10		1.24	G/L Acco
13/03/2023	Invoice	PI000182	5440	Reg of Immoveable Will re the Late Mr P Bisson	132	10		150.00	G/L Acco
13/03/2023	Invoice	PI000181	5440	Licence for Business Central Feb 2023	164	10		7.22	G/L Acco
13/03/2023	Invoice	PI000180	5440	JDE to Business Central Feb 2023	164	10		403.38	G/L Acco
13/03/2023	Invoice	PI000178	5440	9 litre plastic boxes for patients dressings	166	10		9.00	G/L Acco
10/03/2023	Invoice	PI000173	5440	Service check of Seca Hoist Weigher & Calibration	166	10		2.47	G/L Acco
10/03/2023	Invoice	PI000172	5440	Labour & Materials to fix noticeboards at Le Bas	181	10		20.00	G/L Acco
10/03/2023	Invoice	PI000171	5440	HP 24" Monitors x3	164	10		20.65	G/L Acco
10/03/2023	Invoice	PI000170	5440	3 x HP Docking Station USB	164	10		17.71	G/L Acco
10/03/2023	Invoice	PI000169	5440	Water for water dispenser St Peters	185	10		2.75	G/L Acco

Appendix 2 – Checking closing ledger balance

Dynamics 365 Business Central

Family Nursing and Home Care | Finance | Cash Management | Sales | Purchasing

Customers | Items | Bank Accounts | Chart of Accounts | Financial Reports | Aged Accounts Receivable


Chart of Accounts: All | Search | + New | Delete | Edit List | Home | Account | Balance | Navigate | Report | More options

No.	Name	Net Change	Balance	Income/Ba...	Account Category	Account Subcategory	Account Type	Totalling	Gen. Post Type
5299	Total Intangible Assets	-	-	Balance Sh...	Assets	Intangible	End-Total	5200.5299	
5300	Investments	-	-	Balance Sh...	Assets	Investments	Begin-Total		
5305	Investments book - Cost	4,160,340.00	4,096,499.00	Balance Sh...	Assets	Investments	Posting		
5355	Appreciation/Depreciation	297,544.00	274,233.00	Balance Sh...	Assets	Investments	Posting		
5399	Total Investments	4,457,884.00	4,370,732.00	Balance Sh...	Assets	Investments	End-Total	5300.5399	
5400	Current Assets	-	-	Balance Sh...	Assets	Current Assets	Begin-Total		
5401	Debtors	-	-	Balance Sh...	Assets	Current Assets	Begin-Total		
5405	Trade Debtors	214,097.62	280,830.63	Balance Sh...	Assets	Current Assets	Posting		
5410	Prepayments	173,892.04	91,010.66	Balance Sh...	Assets	Current Assets	Posting		
5425	Legacy Debtors	1,549,264.62	1,206,717.67	Balance Sh...	Assets	Current Assets	Posting		
5430	Bad Debt Provision	-11,767.52	-11,767.52	Balance Sh...	Assets	Current Assets	Posting		
5435	Other Debtors	785.94	785.94	Balance Sh...	Assets	Current Assets	Posting		
5440	GST - input account	11,571.78	15,639.32	Balance Sh...	Assets	Current Assets	Posting		
5499	Total Debtors	1,937,844.48	1,583,216.70	Balance Sh...	Assets	Current Assets	End-Total	5405.5440	

Appendix 3 – Example of GST Claim Form

Comptroller of Income Tax

business-to-business



GST Claim for Refund International Service Entity or Charity

* Indicates a required field

<p>ISE/Charity Registered Name <input style="border: 1px solid #ccc;" type="text" value="Family Nursing & Home Care (Jersey) Inc"/></p> <p>Registered Address <input style="border: 1px solid #ccc;" type="text" value="Le Bas Centre"/> <input style="border: 1px solid #ccc;" type="text" value="St Saviours Road"/> <input style="border: 1px solid #ccc;" type="text" value="St Saviour"/> <input style="border: 1px solid #ccc;" type="text"/></p> <p>Postcode: <input style="width: 50%;" type="text" value="JE2 4RP"/></p>	<p>ISE/Charity Registration Number <input style="border: 1px solid #ccc;" type="text" value="0021696"/></p> <p>Period Covered</p> <p>From: Month <input style="width: 40px;" type="text" value="Jan"/> * Year <input style="width: 40px;" type="text" value="2023"/> *</p> <p>To: Month <input style="width: 40px;" type="text" value="Mar"/> * Year <input style="width: 40px;" type="text" value="2023"/> *</p>
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Amount of claim:

DECLARATION

To the best of my knowledge and belief, the particulars given on this Claim for Refund are true, complete and correct.

Name: * Position: * Date: