

CERTIFICATE

In accordance with section 56(2) of the Jamaica Constitution Order in Council 1962, I hereby certify that this Bill shortly entitled The General Consumption Tax (Amendment) Act, 2014 is a Money Bill.

LLOYD B. SMITH

Deputy Speaker.

JAMAICA

No. 10 - 2014

I assent,

[L.S.]

(sgd) P. L. Allen

Governor-General.

30th September, 2014

ANACT to Amend the General Consumption Tax Act.

[1st October, 2014]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

1. This Act may be cited as the General Consumption Tax (Amendment) Act, 2014, and shall be read and construed as one with the General Consumption Tax Act (hereinafter referred to as the "principal Act") and all amendments thereto.

Short title
and
construction.

2. Section 2 (1) of the principal Act is amended—

(a) by deleting the definition of "approved charitable organization";

Amendment
of section 2
of principal
Act.

PARLIAMENTARY CLERK
GORDON HOUSE
KINGSTON, JAMAICA

[No.] *The General Consumption Tax (Amendment)*
Act, 2014

- (b) by inserting next after the definition of “absolute alcohol” the following definition—

“ “arrangement” means any agreement, scheme, contract, plan, proposal, understanding, undertaking or similar transaction (whether express or implied and whether legally enforceable or not) and all steps and transactions preparatory to carrying the transaction into effect;”;

- (c) in the definition of “authorized person”, by deleting the words “Commissioner of Taxpayer Audit and Assessment” and substituting therefor the words “Commissioner General”;

- (d) by inserting next after the definition of “authorized person” the following definition—

“ “Commissioner General” means the Commissioner General of Tax Administration Jamaica appointed under section 10 of the Tax Administration Jamaica Act;”;

- (e) by inserting next after the definition of “hire-purchase agreement” the following definition—

“ “imported services” means a supply of services other than services that are exempt from the payment of tax under this Act to a person who is resident in Jamaica by a person who is—

- (a) not resident in Jamaica; or
(b) resident in Jamaica where the services are supplied by a business carried on by that resident outside of Jamaica,

to the extent that the services are to be utilized or consumed in Jamaica and to the extent that supply of the services would be a taxable supply if they were performed in Jamaica by a registered taxpayer;”;

- (f) in paragraph (b) of the definition of “input tax”, by deleting the words “taxable supplies” and substituting therefor the words “prescribed goods”;
- (g) in the definition of “open market value”, by deleting the words “Commissioner of Taxpayer Audit and Assessment” and substituting therefor the words “Commissioner General”;
- (h) by inserting next after the definition of “registered taxpayer” the following definition—

“service importer” means the recipient of imported services;”;

- (i) by deleting the definition of “taxable activity” and substituting therefor the following—

““taxable activity” means any activity, carried on in the form of a business, service, trade, profession, vocation, association or club, whether or not for a pecuniary profit which—

- (a) involves or is intended to involve, in whole or in part, the supply of goods and services to any other person for a consideration; and
- (b) in the case of imported services, is carried on at least once or, in the case of any other activity, is carried on continuously or regularly by any person; but
- (c) does not include—
 - (i) any activity carried on essentially as a private recreational pursuit or hobby;

- (ii) any engagement, occupation or employment under any contract of service;
- (iii) a directorship of a company; or
- (iv) any activity specified in the Third Schedule; and
- (j) in the definition of “taxable supply”, by deleting the words “pursuant to this Act” and substituting therefor the words “under section 3”.

3. Section 3 of the principal Act is amended-

- (a) in subsection (1B), by deleting the comma and all the words appearing after the words “registered taxpayer”;
- (b) in subsection (3), by deleting the word and numerals “2, 3, 4, 5 and 6” and substituting therefor the word and numerals “3, 4, 5, 6, 7, 8, and 10”; and
- (c) in subsection (4), by deleting the word and numeral “Item 1” and substituting therefor the words and numeral “Items 2 and 9”.

Amendment
of section 4
of principal
Act.

4. Section 4(1) (a) of the principal Act is amended by deleting the word “fifteen” and substituting therefor the words “sixteen and one-half”.

Amendment
of section 7
of principal
Act.

5. Section 7(1) of the principal Act is amended—

- (a) by deleting the words “(other than a taxable supply referred to in section 8)”;
- (b) in paragraph (a), by inserting immediately after the word “including” the words “duties, levies, fees, charges and”;
- (c) in paragraph (c), by deleting the word “or”; and

(d) by deleting paragraph (d) and substituting therefor the following as paragraphs (d) and (e)—

“ (d) if there is no consideration for the supply, the value of the supply shall be its open market value; or

(e) if the consideration for the supply consists wholly of kind, the value of the supply shall be its open market value.”.

6. Section 8 of the principal Act is amended—

Amendment
of section 8
of principal
Act.

(a) in the marginal note, by deleting the words “taxable supply” and substituting therefor the word “goods”;

(b) by deleting subsection (1) and substituting therefor the following—

“ (1) Subject to subsection (2), the value of goods imported into Jamaica shall, for the purposes of this Part, be the aggregate of—

(a) the value of the goods for customs duty purposes;

(b) the amount of customs duty payable in respect of the goods;

(c) any additional stamp duty on inward customs warrants payable in respect of the goods;

(d) any special consumption tax payable in respect of the goods; and

(e) any fees, levies and other taxes payable on the importation of the goods.”; and

(c) in subsection (2), by deleting the words “a taxable supply is” and substituting therefor the words “goods are”.

7. Section 8 A of the principal Act is repealed.

Repeal of
section 8A of
principal Act.



Amendment
of section 13
of principal
Act.

8. Section 13 of the principal Act is amended —

(a) by inserting next after subsection (2) the following as subsection (2A)—

“ (2A) Subsections (1) and (2) shall apply where value is relevant for the determination of the amount of special consumption tax payable on the good referred to therein.”; and

(b) in subsection (3), by deleting the word “cigarettes” and substituting therefor the words “unmanufactured tobacco or refuse tobacco, cigars, cheroots, cigarillas containing tobacco or tobacco substitutes, smoking and other manufactured tobacco, snuff, cigarettes”.

Amendment
of section 14
of principal
Act.

9. Section 14 of the principal Act is amended by deleting the words “Item No. 1 (d) and (e) of the Second Schedule” and substituting therefor the words “Item No. 9 (d) and (e) of the Second Schedule”.

Amendment
of section 15
of principal
Act.

10. Section 15(1) of the principal Act is amended, in paragraph (a), by deleting the word “or” where it appears a second time.

Insertion of
new heading,
subheading
and sections
17A and 17B
in principal
Act.

11. The principal Act is amended by inserting next after section 17 the following heading, subheading and new sections 17A and 17B—

“

PART IIIA

ROLE OF COMMISSIONER OF CUSTOMS RE IMPORTED GOODS AND EXCLUSIONS FOR TEMPORARY IMPORTS

Powers of
Commissioner
of Customs
not affected.

17A. In relation to the imposition of tax under this Act on the importation of any goods and the assessment and collection of such tax, the Commissioner of Customs shall have all the powers conferred upon him under the *Customs Act*.

Tax not
payable on
temporary
imports.

17B. No tax shall be payable on goods that are imported where it can be established, to the satisfaction of the Commissioner of Customs, that the

goods are imported for temporary use and the importer will re-export the goods after they are used.”.

12. Section 18 of the principal Act is amended by inserting next after subsection (8) the following

Amendment
of section 18
of principal
Act.

“ (9) The sale, transfer or other disposition of a taxable activity, or a part of a taxable activity that is capable of separate operation, is a supply of goods made in the course or furtherance of the taxable activity.”.

13. Section 20 of the principal Act is amended by deleting subsection (2) and substituting therefor the following

Amendment
of principal
Act.

“ (2) For the purposes of this Act, the tax payable by a registered taxpayer in respect of each taxable period shall—

(a) in relation to taxable supplies, be the amount arrived at after deducting the total amount of input tax or such portion thereof, if any, as may be prescribed from the total amount of output tax; and

(b) in relation to prescribed goods, be the amount arrived at after deducting from the total amount of output tax such portion of the input tax, as may be prescribed.

(3) In calculating the amount of tax payable by a registered taxpayer in accordance with subsection (1)—

(a) no input tax comprising general consumption tax shall be deducted from any output tax comprising special consumption tax; and

(b) no input tax comprising special consumption tax shall be deducted from any output tax comprising general consumption tax.”.

14. Subsection (2) of section 23 of the principal Act is amended—

Amendment
of section 23
of principal
Act.

(a) by deleting paragraph (a); and

(b) in paragraph (2) (c), by deleting the words “Commissioner of Taxpayer Audit and Assessment” and substituting therefor the words “Commissioner General”.

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Act, 2014

Amendment
of section
23A of
principal Act.

15. Section 23A of the principal Act is amended—

- (a) in the marginal note, by inserting immediately after the word “services” the words “or insurance contract”;
- (b) in subsection (1), by deleting the words “Commissioner of Inland Revenue” and substituting therefor the words “Commissioner General”; and
- (c) by inserting next after subsection (1) the following as subsection (1A)—

“ (1A) Where a taxable activity consists of a supply made by an insurer pursuant to a contract of insurance made through a broker, the broker and the insurer shall be jointly and severally liable to collect the tax chargeable in respect of the taxable activity and pay the tax to the Commissioner in accordance with section 33(1).”.

Repeal and
replacement
of 23B of
principal Act.

16. Section 23B of the principal Act is repealed and the following substituted therefor—

“Payment of
tax in
respect of
imported
services.

23B.—(1)

- (a) a service importer who is a registered taxpayer shall, in respect of the supply of imported services that are received by that service importer—

- (i) be deemed to be the supplier of those services;
- (ii) be liable to pay the tax payable in respect of the supply of those services to the Commissioner General; and
- (iii) be required to file a return and to pay the amount of tax in accordance with the provisions of section 33(1); and

- (b) a service importer who is not a registered taxpayer shall, in respect of the supply of imported services that are received by that service importer—
 - (i) be deemed to be the supplier of those services and to be a registered taxpayer;
 - (ii) be liable to pay the tax payable in respect of the supply of those services to the Commissioner General; and
 - (iii) be required to file a return and to pay the amount of tax in accordance with the provisions of section 33(1).

(2) The value of an imported service under this section shall be determined in accordance with section 7.

(3) Subsection (1) shall not apply to—

- (a) a service importer who, in the twelve month period immediately prior to the date that imported services are received, makes supplies that have an aggregate value of less than three million dollars, excluding the value of any imported services received by the service importer during that twelve month period; or
- (b) a service importer who is an individual, in respect of imported services that are received by that individual for his private use.”.

17. Section 24 of the principal Act is amended by deleting the words “taxable supply” and substituting therefor the words “taxable goods or services”.

Amendment
of section 24
of principal
Act.

Act, 2014

Repeal and
replacement
of sections
27 and 28 of
principal Act.

18. Sections 27 and 28 of the principal Act are repealed and the following substituted therefor—

“Registration. 27.—(1) On receipt of an application under section 26, the Commissioner General shall register the applicant as a registered taxpayer if the Commissioner General is satisfied that—

- (a) in the month of application and the eleven months immediately preceding the month of application, the gross value of the applicant’s supplies is not less than the value specified in regulation 2(3) of the General Consumption Tax Regulations, 1991;
- (b) in respect of a period of less than twelve months immediately preceding the date of the application, the average monthly value of the applicant’s gross supplies is not less than the value specified in regulation 2(4) of the General Consumption Tax Regulations, 1991; or
- (c) the applicant is a manufacturer of prescribed goods.

(2) Where a person is registered under subsection (1), the Commissioner General shall issue to that person a certificate of registration.

(3) Where the Commissioner General is not satisfied that an applicant is qualified to be registered under this Act, he shall notify the applicant in writing and shall state his reasons for the decision.

(4) Where the Commissioner General refuses to register a person under subsection (1), the person may, in accordance with section 40(1), object to the decision of the Commissioner General.

Commissioner
General may
require
registration.

28.—(1)

reason to believe that a person who is liable to be registered under this Act is not so registered, the Commissioner General shall register that person and the provisions of section 27 (2) shall apply, *mutatis mutandis*, to registration under this section.

(2) Where pursuant to subsection (1), the Commissioner General registers a person, the date of that person's registration shall be the date on which the gross value of supplies made by that person was equivalent to the amount respectively specified in regulation 2(3) or (4) of the General Consumption Tax Regulations, 1991.

(3) Where the Commissioner General registers a person, pursuant to subsection (1), the person may, in accordance with section 40(1), object to the decision of the Commissioner General.”.

19. Sections 31 and 32 of the principal Act are repealed and the following

Repeal and
replacement
of sections
31 and 32 of
principal Act.

“Cancellation
of
registration.

31.—(1) Subject to the provisions of this section, the Commissioner General shall cancel the registration of any registered taxpayer if the Commissioner General is satisfied that the registered taxpayer no longer qualifies for registration.

(2) Before cancelling the registration of any taxpayer under subsection (1), the Commissioner General shall notify the registered taxpayer in writing of his intention to do so, stating the reasons therefor and shall offer the taxpayer an opportunity to be heard.

(3) A registered taxpayer who is notified under subsection (2) may, in accordance with section 40 (1), object to the proposed cancellation.

(4) If, after considering any objection made under subsection (3), the Commissioner General

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decides to cancel the registration, the Commissioner General shall inform the registered taxpayer, in writing, of the decision and the right of appeal conferred by section 40 (7).

(5) A registered taxpayer whose registration under this Act has been cancelled shall return the certificate of registration to the Commissioner General forthwith.

Person registered under Act to notify change of status.

32.—(1) Every person who is a registered taxpayer shall, within twenty-one days of a change in respect of, or cessation of any taxable activity or part thereof carried on by that registered taxpayer, notify the Commissioner General in writing thereof and in particular of—

- (a) the sale, transfer of ownership or other disposition of his taxable activity or any part thereof (whether or not as a going concern) including—
 - (i) the date on which ownership or, any part thereof, is transferred;
 - (ii) the name of the new or part owner;
 - (iii) the address of the new or part owner;
- (b) any change in the name, address, constitution or nature of any taxable activity carried on by that person;
- (c) the date of cessation of the taxable activity;
- (d) any change of persons who are partners in a partnership; and
- (e) any other change in the taxable activity, the status of the registered taxpayer or any

other change affecting the registration of the taxpayer.

(2) A person who acquires a taxable activity, or part thereof, from a registered taxpayer shall so inform the Commissioner General in writing within twenty-one days of the date of the acquisition.”

20. The principal Act is amended by inserting next after section 32 the following

Insertion of new section 32A in principal Act.

“Registered taxpayer to display certificate.

32A.—(1) Every registered taxpayer shall display the certificate of registration of that taxpayer in a conspicuous place at the premises in which the taxpayer carries on the taxable activity.

(2) Where a registered taxpayer carries on a taxable activity at more than one premises, a copy of the certificate of registration of that taxpayer supplied by the Commissioner General shall be displayed in a conspicuous place at each premises in which he carries on the taxable activity.

(3) Where the Commissioner General determines that a registered taxpayer does not display his certificate of registration in accordance with this section, the Commissioner General may issue a contravention notice and every person who fails to comply with the contravention notice commits an offence and is liable to the greater of the following penalties, that is to say—

- (a) in the case of a first contravention, to a penalty of ten thousand dollars;
- (b) in the case of a second contravention, to a penalty of twenty thousand dollars; and
- (c) in the case of a third or any subsequent contravention, to a penalty of thirty thousand dollars.”

Amendment
of section 36
of principal
Act.

21. Section 36(b) of the principal Act is amended by deleting the words “a taxable supply” and substituting therefor the words “the taxable activity”.

Amendment
of section 38
of principal
Act.

22. Section 38 of the principal Act is amended—

(a) by deleting subsections (1) and (2) and substituting therefor the following as subsections (1) and (2)—

“ (1) The Commissioner General shall make an assessment in writing of the tax payable by a registered taxpayer where the registered taxpayer—

- (a) fails to furnish a return as required by this Act; or
- (b) furnishes a return which appears to the Commissioner General to be incomplete or incorrect.

(2) Where the Commissioner General is not satisfied with the calculations on any return furnished by a registered taxpayer or the basis on which the return is prepared, the Commissioner General—

- (a) may make an assessment of the amount that he thinks the registered taxpayer ought to have stated on the return; and
- (b) shall, in any such assessment, state the general basis on which the assessment is made.”; and

(b) in subsections (4), (6) and (7), by deleting the words “Commissioner of Taxpayer Audit and Assessment” wherever they appear and substituting therefor, in each case, the words “Commissioner General”.

Amendment
of section 39
of principal
Act.

23. Section 39(a) of the principal Act is amended by deleting the words “Commissioner of Taxpayer Audit and Assessment” and substituting therefor the words “Commissioner General”.

24. Section 40(1), (2), (4) (a) and (6) and section 41(1) and (5) of the principal Act and section 40 and 41 of the principal Act. Amendment of section 40 and 41 of principal Act.

the prin
Taxpayer Audit and Assessment” wherever they appear and substituting therefor, in each case, the words “Commissioner General”.

25. Section 42 of the principal Act is repealed and the following substituted therefor—

Repeal and replacement of section 42 of principal Act.

“Deferment of payment of tax.

42.—(1) Upon receipt of an application from a registered taxpayer, the Commissioner General may grant approval, under such terms and conditions as he sees fit, for the importation of specified goods by that registered taxpayer without the payment of tax to the Commissioner of Customs at the time of importation where—

- (a) the Commissioner General is satisfied that the registered taxpayer—
 - (i) has made returns as required by this Act; and
 - (ii) has paid all tax under this Act which he is liable to pay, except the tax which is the subject of the application under this section;
- (b) the registered taxpayer has deposited, with the Commissioner General, security in such form and amount and upon such terms as the Commissioner General may determine.

(2) Where the Commissioner General grants approval under subsection (1), the registered taxpayer shall account for the tax chargeable on the importation of the specified goods in a return furnished by him in accordance with section 33 (and in such a manner as may be prescribed) for the taxable period in which the specified goods were imported.

(3) In this section, “specified goods” means goods (including machinery, equipment and spare parts) imported by a manufacturer which qualify for exemption from customs duty under Part 5 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972.”.

Insertion of
new section
42A in
principal Act.

26. The principal Act is amended by inserting next after section 42 the following as section 42A—

“Manufacturer of exempt goods may claim refund. 42A.—(1) A person to whom subsection (2) applies may make an application to the Commissioner General for a refund of general consumption tax paid on the inputs used by the person in the manufacture of exempt goods which, if such inputs were imported, would qualify for relief under Part 5 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972.

(2) A person to whom subsection (1) relates is a person who—

- (a) is not a registered taxpayer;
- (b) manufactures any of the goods mentioned in Part 1 or 1C of the Third Schedule; and
- (c) is not entitled to claim an input tax credit in respect of the manufacture of such goods.”.

Amendment
of section 45
of principal
Act.

27. Section 45 of the principal Act is amended by deleting the words “Commissioner of Taxpayer Audit and Assessment” and substituting therefor the words “Commissioner General”.

Amendment
of section 46
of principal
Act.

28. Section 46 of the principal Act is amended by deleting subsection (5) and substituting therefor the following—

“ (5) No refund of tax paid in excess shall be made if an application by a registered taxpayer is made for such refund after the expiry of six years from the last day of the taxable period in which the excess tax was paid, so, however, that where the

applicant has ceased to be a registered taxpayer, the application for such refund may only be made within two years after the date upon which the applicant ceased to be a registered taxpayer.”.

29. Section 48 of the principal Act is amended—

Amendment
of section 48
of principal
Act.

- (a) by renumbering subsection (2) as subsection (3); and
- (b) by inserting next after subsection (1) the following as subsection (2)—

“ (2) Any penalty, surcharge or interest payable under this Act may be added to any tax due and payable and may be recovered as if it were tax.”.

30. Sections 54, 55 and 56 of the principal Act are repealed and the following

Repeal and
replacement
of sections
54, 55 and 56
of principal
Act.

“Penalties
relating to
registration
and change
of status,
returns, etc.

54.—(1) Every person required to be registered under this Act who fails to apply for such registration shall be liable to—

- (a) whichever of the following penalties is greater—
 - (i) a penalty of ten thousand dollars; or
 - (ii) a penalty equal to the amount of tax that would have been payable had that person been a registered taxpayer during the period commencing with the date when the person was required to apply for registration and ending on the earlier of the date the person applies for registration to the Commissioner General or is registered by the Commissioner General; and

(b) pay interest in accordance with subsection (4).

(2) Every registered taxpayer who fails to pay the full amount of tax due and payable under section 33 in respect of a taxable period and any other person liable to pay tax under this Act who fails to pay such tax shall be liable to a penalty of ten per cent of the amount unpaid and to pay interest in accordance with subsection (4).

(3) Every registered taxpayer who fails to make a return under section 33 shall be liable to—

(a) the greater of the following penalties, that is to say—

(i) a penalty of ten thousand dollars; or

(ii) a penalty of an amount equal to ten per cent of the tax which was due and payable, in respect of the taxable period to which the return relates, up to a maximum of one hundred thousand dollars; and

(b) pay interest in accordance with subsection (4).

(4) Where the total amount under this section remains unpaid after it is due and payable, interest shall be chargeable on that amount at the rate of one and one-half per cent per month or part thereof until the date of payment.

Offences relating to registration and change of status.

55.—(1) A person who, not being a registered taxpayer, displays or causes to be displayed at his place of business any document purporting to be a certificate of registration commits an offence and is

liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five hundred thousand dollars and, in default of payment thereof, to imprisonment for a term not exceeding six months.

(2) A person who fails to return to the Commissioner General a certificate of registration upon cancellation of his registration under section 31 commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one hundred thousand dollars or in default of payment to a term not exceeding one month.

(3) A registered taxpayer who neglects to inform the Commissioner General, within the specified period, of—

- (a) a change in respect of the transfer of ownership by him of his taxable activity;
- (b) the address from where or the name in which the taxable activity is carried out; or
- (c) the cessation of his taxable activity as required by section 32,

commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five hundred thousand dollars and in default of payment thereof to imprisonment for a term not exceeding three months.

56.—(1) A person commits an offence if he, with intent to defraud the revenue, enters into any arrangement or agreement for the purpose of evading tax under this Act.

Offences
involving
dishonesty.

(2) A registered taxpayer who, with intent to defraud the revenue, delivers from a factory or warehouse any prescribed goods without paying special consumption tax, commits an offence.

(3) A person who commits an offence under subsection (1), or a registered taxpayer who commits an offence under subsection (2), is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars or of an amount equivalent to three times the tax payable, whichever is greater, or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

(4) A registered taxpayer who collects tax on behalf of the revenue and neglects to pay over the tax to the Commissioner General commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars or of an amount equivalent to three times the tax payable, whichever is greater, or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

(5) A person, not being a registered taxpayer, who collects tax commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment."

Insertion of
new sections
56A, 56B,
56C, 56D,
56E, 56F and
56G in
principal Act.

31. The principal Act is amended by inserting next after section 56 the following as sections 56A, 56B, 56C, 56D, 56E, 56F and 56G—

"Offence of
failure to
keep
records, etc.

56A. A registered taxpayer who fails—

- (a) to keep such accounts, books and records as are prescribed; or
- (b) without reasonable excuse, to produce—
 - (i) to an authorized person at such time and place as the authorized person may specify, any accounts, books, records or other documents relating to the

taxable activity carried on by
the registered taxpayer; or

- (ii) at such times as an authorized person may specify, such other information as the authorized person may require or as may be prescribed,

commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Offences
relating to
making false
or misleading
statement.

56B.—(1) A person commits an offence if he—

- (a) for the purposes of obtaining, whether for himself or for any other person, the issue, grant or renewal of any certificate of registration under this Act or any regulations made hereunder, or in relation to any other matter under this Act makes any declaration or statement which is false, incorrect or misleading in any material particular;
- (b) knowingly furnishes to an authorized person performing any duty in relation to this Act or any regulations made hereunder, a document that contains information which is false, incorrect or misleading in any material particular;
- (c) knowingly utters, produces, or makes use of any declaration or statement which is false, incorrect or misleading in any material particular;

~~(d) falsifies or amends any information~~

contained in a certificate of registration;
or

(e) aids and abets or conspires with any person in the commission of an offence under paragraph (a), (b), (c) or (d).

(2) A person who commits an offence under subsection (1) is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding three million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Offence of
hindering,
etc.
authorized
person.

56C. —

(1) A person commits an offence if he—

- (a) wilfully hinders or obstructs an authorized person acting in the execution of his duties under this Act or any regulations made under the Act;
- (b) without lawful excuse, fails within a reasonable time to comply with any requirement of an authorized person exercising a power conferred on him under this Act or any regulations made under this Act;
- (c) personates or pretends to be an authorized person; or
- (d) assaults, threatens, intimidates, or uses threatening language or behaves in a threatening manner to any authorized person acting in the execution of his duties under this Act.

(2) A person who commits an offence under subsection (1) is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding

five hundred thousand dollars or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

Offence of improperly obtaining refund.

56D.—(1) A person (in this section called “the offender”) commits an offence if he, with intent to cause the refund to any person of any amount in excess of the amount properly so refundable—

- (a) causes or attempts to cause any person to default in the performance of any duty imposed upon that person by this Act or any regulations made under this Act; or
- (b) defaults in the performance of any duty imposed upon the offender by this Act or any regulations made under this Act.

(2) A person who commits an offence under subsection (1) is liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding one million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Offences relating to invoices.

56E. A person who —

- (a) knowingly issues a tax invoice or represents to another person that tax is chargeable where—
 - (i) no tax is chargeable in respect of any supply to which such invoice or representation relates; or
 - (ii) the amount of tax shown or represented as being charged is in excess of the amount properly chargeable; or
 - (iii) there is no intention to make a taxable supply; or

(b) fails to issue a tax invoice under section 22, commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Offence for which no penalty is otherwise provided.

56F. A person who commits an offence under this Act for which no penalty is otherwise provided is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Offence by body corporate.

56G. Where an offence against this Act is committed by a body corporate, the managing director, manager or other officer concerned in the management of that body corporate shall, without prejudice to the liability of the body corporate, be deemed to have committed the offence unless at the trial he proves that the offence was committed without his knowledge, consent or connivance or that he exercised all due diligence to prevent the commission thereof as he ought to have exercised having regard to the nature of his functions in the body corporate and the circumstances of the case.”.

Amendment of section 57 of principal Act.

32. Section 57 of the principal Act is amended by deleting the words “Commissioner of Taxpayer Audit and Assessment” and substituting therefor the words “Commissioner General”.

Repeal and replacement of section 61 of principal Act.

33. Section 61 of the principal Act is repealed and the following substituted therefor—

“Result of agreement to evade tax.

61. Where the Commissioner General is of the opinion that—

(a) an arrangement, whether in the form of an agreement or otherwise, has been

entered into between persons to evade the payment of tax due under this Act or to otherwise obtain a tax advantage in a manner that constitutes a misuse of the provisions of this Act;

- (b) having regard to the substance of the arrangement, it would be concluded that the arrangement was entered into or carried out for the sole or dominant purpose of enabling any one or more of those persons to evade the payment of tax or to otherwise obtain the tax advantage,

the Commissioner General shall treat the arrangement as void for the purposes of this Act and may determine the tax liability of each registered taxpayer or other person who has obtained a tax advantage as if the arrangement had not been entered into or carried out or in such manner as in the circumstances the Commissioner General considers appropriate for the prevention or reduction of the tax advantage.”.

34. The principal Act is amended by inserting next after section 61 the following as section 61A—

Insertion of new section 61A in principal Act.

“Fictitious transactions with intent to reduce tax to be disregarded.

61A. Any transaction which, in the opinion of the Commissioner General, is one that reduces or would reduce the amount of tax payable by any person and is artificial or fictitious, or that results in full effect not being in fact given to any disposition, may be disregarded by the Commissioner General for the purposes of this Act; and the persons concerned shall be assessable accordingly.”.

35. Section 63(2) of the principal Act is amended by deleting the words “five thousand” and substituting therefor the words “five hundred thousand”.

Amendment of section 63 of principal Act.

Insertion of
new section
64 in
principal Act.

36. The principal Act is amended by inserting next after section 63 the following as section 64—

“Minister
may amend
monetary
penalties.

64. The Minister may, by order subject to affirmative resolution, amend the monetary penalties specified in this Act.”.

Amendment
of First
Schedule,
Second
Schedule and
Third
Schedule to
principal Act.
First
Schedule.

37. The provisions of the First Schedule, Second Schedule and Third Schedules to the principal Act referred to in the first column of the First Schedule are amended in the manner specified in relation thereto in the second column of that Schedule.

Amendment
of General
Consumption
Tax
Regulations,
1991.
Second
Schedule.

38. The provisions of the General Consumption Tax Regulations, 1991, referred to in the first column of the Second Schedule are amended in the manner specified in relation thereto in the second column of that Schedule.

Amendment
of *Charities
Act, 2013.*

39. The *Charities Act, 2013*, is amended by inserting after section 14 the following as section 14A—

“Specified
public bodies
may be
treated as
registered
charitable
organization.

14A. Notwithstanding section 14, the Minister responsible for finance may, by order published in the *Gazette*, specify certain public bodies or categories of public bodies in respect of which the requirement to register as a charitable organization under this Act in order to obtain relief applicable to registered charitable organization under the Acts specified in the Third Schedule shall not apply.”.

Amendment
of *Fiscal
Incentives
(Miscellaneous
Provisions)
Act, 2013.*

40. Section 5(6) of the *Fiscal Incentives (Miscellaneous Provisions) Act, 2013*, is amended by deleting—

- (a) the words “1st day of July, 2014” wherever they appear and substituting therefor, in each case, the words “1st day of January, 2015”;

- (b) the words “ General Consumption Tax Act” where they appear a second time and substituting therefor the following—

“General Consumption Tax Act, so, however, that no proceedings, whether civil or criminal, shall be brought in any court of law against any person who, having not elected under subsection (3) to terminate that entitlement before the 1st day of July, 2014 and would have been liable to such proceedings for failure to pay tax at the rate specified in section 4(1)(a) of that Act during the period between the 1st day of July, 2014 and prior to the coming into operation of this Act and every such proceeding which may have been brought or commenced prior to the coming into operation of this Act, shall lapse and shall be deemed void.”.

FIRST SCHEDULE

(Section 37)

*Amendment of First, Second and Third
Schedules to Principal Act*

| Provision — | Amendment — |
|--|---|
| First Schedule | |
| Part I—<i>Motor vehicles</i> | In paragraph 1 (a) of the Notes to Group III—Second Sale in Jamaica of Motor Vehicles, delete the word “eight” and substitute therefor the word “ten”. |
| Part II—<i>Items which are Zero-rated</i> | <p>1. In Group 2—</p> <p>(a) insert the following as item 7—</p> <p style="padding-left: 40px;">“7. Fishing apparatus, gear, boats and engines (but not including outboard motors exceeding a maximum of 75hp), equipment and parts thereof which the Commissioner General is satisfied is imported or purchased by or on behalf of or taken out of bond by commercial fishermen solely for use by them in the capture of fish for sale.”;</p> <p>(b) delete item 8 and substitute therefor the following as item 8—</p> <p style="padding-left: 40px;">“8. Fertilizers under Tariff Heading Nos. 3101.00, 3103.00, 3104.00 and 3105.00, and herbicides, fungicides, plant growth regulators, nematicides, rodenticides, veterinary preparations and molluscides.”; and</p> <p>(c) insert next after item 8 the following as item 9—</p> <p style="padding-left: 40px;">“9. Insecticides under Tariff Heading No. 38.08 which the Commissioner General is satisfied are intended for use exclusively in agriculture.”.</p> <p>2. In Group 4, insert next after item 2 the following as item 3—</p> <p style="padding-left: 40px;">“3. Goods purchased or taken out of bond and services performed under a contract, the payment for</p> |

Provision

Amendment

which is by a foreign government or multilateral lending agency.”.

3. Delete Group 6.
4. In Group 8 delete item 7 and substitute therefor the following—
 - “7. Goods (excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fundraising events) purchased by and services rendered to—
 - (a) an educational institution recognized as such by the Minister responsible for education, for its own use and so certified by the head of that educational institution; and
 - (b) from funds, for which the educational institution is accountable.”.
5. In Group 9, insert the following as items 10 and 11—
 - “10. A supply of goods where the goods are not situated in Jamaica at the time of supply and are not to be imported into Jamaica by the supplier for consumption in Jamaica.
 11. Goods or services which the Commissioner General is satisfied are purchased in Jamaica, or imported or taken out of bond in Jamaica, by or on behalf of the Jamaica Defence Force.”.
6. In Group 10, insert next after item 7 the following as items 8 and 9—
 - “8. A supply by a registered taxpayer to another registered taxpayer of a taxable activity, or an independent part of a taxable activity that is capable of separate operation, as a going concern, if the Commissioner General is satisfied that the sale, transfer or other disposition is done in accordance with regulation 28.

Provision

Amendment

9. Printing services for the production of printed matter (excluding newspaper and religious materials) articles and materials classified under Tariff Headings 49.01 to 49.05, such as—

- (a) books, booklets, brochures, pamphlets and leaflets;
- (b) journals and periodicals, whether or not illustrated;
- (c) children's picture books and painting books; and
- (d) maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (whether terrestrial and celestial)."

7. In item 1 of Group 11, delet-

- (a) the words "each of a value" and substitute therefor the words "in respect of the amount of value"; and
- (b) paragraph (b).

8. Insert next after Group 15 the following as Groups 15A and 15B—

" GROUP 15A—*Goods and Services
Purchased in Jamaica
for Use in Free Zone*

- 1. Goods and services (except utilities such as electricity services and telecommunications services) which the Commissioner General is satisfied are purchased in Jamaica by a Free Zone Promoter or an approved enterprise for use in a Free Zone designated as such under the *Jamaica Export Free Zones Act*.
- 2. In this Group, "approved enterprise" and "Free Zone Promoter" have the meanings assigned to them, respectively, by the *Jamaica Export Free Zones Act*.

Provision

Amendment

**GROUP 15B—*Goods Purchased in Jamaica
for Use in Hotels or Resort
Cottages***

1. Goods which the Commissioner General is satisfied are—

- (a) purchased in Jamaica by a continuing beneficiary for use in a hotel or a resort cottage; and
- (b) purchased before the termination date in respect of that continuing beneficiary.

2. In this Group—

“continuing beneficiary” has the meaning assigned to it by the *Fiscal Incentives (Miscellaneous Provisions) Act, 2013*;

“hotel” means any building, or group of buildings within the same precinct containing or intended to contain when complete an aggregate number of no less than ten bedrooms and facilities for meals for the accommodation of transient guests, including tourists, for reward, together with the precinct thereof and all other buildings and structures within such precinct;

“precinct” means the area of land within which the buildings and structures comprising the hotel are constructed or intended to be constructed;

“resort cottage” means any building containing or intended to contain when completed not less than two furnished bedrooms, a furnished living room, bathroom facilities and facilities for the preparation and consumption of meals, and used or intended to be used for the accommodation of transient guests, including tourists, for reward;

“termination date” has the meaning assigned to it by the *Fiscal Incentives (Miscellaneous Provisions) Act, 2013*;

| Provision _____ | Amendment _____ |
|--------------------|---|
| | <p>“transient guest” means, in relation to a resort cottage, any person occupying a resort cottage for hire for a period not exceeding sixty days in any year.”</p> |
| | <p>9. In Group 19, insert the following—</p> <p style="text-align: center;">“ <i>Electricity Services</i></p> <p style="text-align: center;">The supply of electricity services to or for residential customers for private and domestic use.”.</p> |
| Part IV | Delete the word “Telecommunication” and substitute therefor the word “Telephone”. |
| Part IVA | Delete the effective date and substitute therefor the following as the effective date— “April 24, 2009.”. |
| Part VI | <p>1. Delete the words “Tax shall be payable at a rate of 16.5% in respect of the supply of electricity to—” and substitute therefor the following— “<i>[Deleted by L.N. 13/2013]</i>”.</p> <p>2. Delete paragraph (b) and substitute therefor the following— “<i>[Deleted by L.N. 13/2013]</i>”.</p> |
| Part VII | <p>Insert next after paragraph 2(g) the following as paragraph (h)—</p> <p style="text-align: center;">“ (h) goods imported under Parts 5, 6, 7 and 8 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972, which are exempt from customs duties.”.</p> |

Provision

Amendment

Part VIII

Delete Part VIII and substitute therefor the following—

Part VIII—*Imported Matters, Articles and Material*

| Category | Effective Date |
|---|-----------------------|
| 1. Tax shall be payable at a rate of per cent in respect of any locally supplied or imported printed matter (excluding news—paper and religious materials) articles and materials classified under Tariff Headings 49.01 to 49.05, such as— | August 1, 2014 |

- (a) books, booklets, brochures, pamphlets and leaflets;
- (b) journals and periodicals, whether or not illustrated;
- (c) children's picture books and painting books; and
- (d) maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (whether terrestrial and celestial).

**Second
Schedule**

Part A

1. In item 2, delete the words "Denatured ethanol" and substitute therefor the word "Ethanol".

Provision

Amendment

2. Delete items 3, 4 and 5 and substitute therefor the following—

| “ Tariff Heading No. ” | Description of Goods | Unit for Tax | Rate of Tax |
|------------------------------------|---|-----------------------------|-------------------|
| Ex 2203.00 to 2209.00 | 3a. Spirits, beers and stouts | Litre of pure alcohol | \$1,120.00 |
| | 3b. Spirits (other than those speci- fied in paragraph 3a) acquired (im- ported or purchased locally) by a manu- facturer of a strength exceeding 90% of alcohol by volume (at the temperature of 20 degrees Cel- sius as ascertained by the OIML Density Reading Hydro- meter and the Table of Calcula- tions to be used in connection there- with) for direct use in the manufacture of goods and which qualify for relief from customs duty under Part 5 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972. | Litre | \$16.32 |
| Ex. 22.04 | 4. Wines and other alcoholic beverages produced by fermen- tation. | Litre of pure alcohol | \$1,120.00 |
| Ex 2208.902 Ex. 24.01 | 5. Cordials and liqueurs. | Litre of pure alcohol | \$1,120.00”. |

Provision

Amendment

3. In item 6, relating to Tariff Heading No. Ex. 24.01, delete the rate of tax of "\$10.50" and substitute therefor a rate of tax of "\$1.05".

4. Insert next after item 9(h) relating to Tariff Heading No. Ex.27.10 the following as item 10 under the appropriate columns—

| Tariff Heading No. | Description of Goods | Unit for Tax | Rate of Tax |
|--------------------------|--|--------------------------------|-------------------|
| Ex. 8543 | Electronic cigarettes, complete | Per stick | \$10.50 |
| Ex.3824 | Electronic cigarettes, cartridge, including refill | Per single use refill | \$10.50 |
| | Electronic cigarettes, liquid | Per 0.1 ml | \$10.50 ". |

Part B

1. Insert next after item 10 of Part A the following heading and subheading—

" PART B
Energy Efficient Vehicles"

2. In item (a), relating to buses under Tariff Heading No. Ex. 87.02, delete the rates of tax and substitute therefor the following rates of tax under the appropriate heading, that is to say—

| "Rate of Tax on Imports by Dealer (Gas) | Rate of Tax on Imports by Individuals (Gas) | Rate of Tax on Imports by Dealer (Diesel) | Rate of Tax on Imports by Individuals (Diesel) |
|---|--|---|---|
| 13% | 25% | 5% | 15% .". |

3. Delete the item relating to Tariff Heading No. Ex. 87.03 10.

[No.] *The General Consumption Tax (Amendment) Act, 2014*

Provision **Amendment**

4. Insert next after the item relating to Tariff Heading No. Ex. 87.03 the following heading and item—

| Tariff Heading No. | Description of Goods | Unit for Tax | Rate of Tax | | | | Effective Date |
|--------------------|---|---|--|---|---|--|----------------|
| | | | Rate of Tax on imports by Dealer (Gas) | Rate of Tax on imports by individuals (Gas) | Rate of Tax on imports by Dealer (Diesel) | Rate of Tax on imports by individuals (Diesel) | |
| | Motor vehicles specified below motor cars and other motor vehicles | Engine size less than 1000 cc | 0% | 10% | 0% | 0% | June 15, 2012 |
| | Principally designed for the transport of persons (other than those of Heading 87.02) including sport utility vehicles (SUV's), limousine, station wagons, racing | 1000-2000 cc (and up to 2200 cc for diesel) | 10% | 20% | 3% | 10% | June 15, 2012 |
| | | 2001-3500 cc | 20% | 30% | 13% | 20% | June 15, 2012 |
| | | exceeding 3500 cc | 20% | 30% | 13% | 20% | May 1, 2014 |

Provision

Amendment

| Tariff Heading No. | Descrip- tion of Goods | Unit for Tax | Rate of Tax | | | |
|--------------------------|------------------------------|--------------------|--|--|---|---|
| | | | Rate of Tax on im- ports by Dealer (Gas) | Rate of Tax on im- ports by indi- viduals (Gas) | Rate of Tax on im- ports by Dealer (Diesel) | Rate of Tax on im- ports by indi- viduals (Diesel) |

cars and
buses
which
have less
than 10
seats
including
the driver's
seat

5. In the third item relating to Tariff Heading No. Ex. 87.04, delete the words "Trucks commonly known as pick-ups for use in agricultural activity" and substitute therefor the words "Trucks commonly known as pickups (on the first US\$35,000 CIF value) for use in agricultural activity".

6. Delete the item relating to Tariff Heading No. Ex. 87.16 and insert next after the item relating to Tariff Heading No. Ex. 87.11 the following heading and item—

Chassis Attached to Motor Trailers

| Tariff Heading No. | Description of Goods | Rate of Tax | | |
|--------------------------|---|--|--|-------------------|
| | | Rate of Tax on Imports by Dealer | Rate of Tax on Imports by individual | Effective Date |
| 87.16 | Chassis attached to motor trailers | 8% | 10% | June 15, 2012 |

PROVISION**Amendment****Third
Schedule**

- Part I—Goods**
1. Insert next after item 6A the following as item 6B—

“6B. Raw foodstuff imported from and originating in a country that is a member of the Caribbean Community (CARICOM) (excluding apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis).”.
 2. Delete item 55.
- Part II—Services**
1. Delete the full stop appearing at the end of item 1(e) and substitute therefor the following proviso—

“so however, that the foregoing operations shall not include—

 - (i) the installation in any building or structure of systems of heating, lighting, ventilation, power supply, drainage, sanitation, water supply, fire protection, air conditioning, elevators or escalators;
 - (ii) the internal cleaning of buildings and structures so far as carried out in the course of their construction, alteration, extension, repair or restoration;
 - (iii) painting the internal or external surface of any building or structure; and
 - (iv) tillage operations.”.
 2. Delete item 14.
 3. Delete item 30
 4. Delete item 31.

SECOND SCHEDULE (Section 38)

*Amendment of General Consumption
Tax Regulations, 1991*

| Provision | Amendment |
|---------------|--|
| Regulation 1A | <p>Delete the regulation and substitute therefor the following—</p> <p style="padding-left: 40px;">“ 1A. In these Regulations, “Commissioner” means the Commissioner General.”.</p> |
| Regulation 2 | <p>1. Delete from the marginal note and paragraph (1) the word “Appendix” and substitute therefor the words “Fourth Schedule”.</p> <p>2. Delete paragraph (3) and substitute therefor the following as paragraphs (3), (4) and (5)—</p> <p style="padding-left: 40px;">“ (3) For the purposes of section 27(1) (a) of the Act, the gross value of the applicant’s supplies shall not be less than three million dollars.</p> <p style="padding-left: 40px;">(4) For the purposes of section 27(1)(b) of the Act, the average monthly value of the applicant’s supplies shall not be less than two hundred and fifty thousand dollars.</p> <p style="padding-left: 40px;">(5) A person who carries on an activity which consists wholly of the supply of goods or services which are exempt from the payment of tax under the Act shall be exempt from making an application under paragraph (1) in respect of that activity.”.</p> |
| Regulation 3 | <p>1. Delete paragraph (1) and substitute therefor the following as paragraph (1)—</p> <p style="padding-left: 40px;">“ (1) The Commissioner shall, on receipt of an application for registration, register the applicant as a registered taxpayer where pursuant to section 27 of the Act the applicant is qualified to be so registered.”.</p> <p>2. Delete paragraph (2) and substitute therefor the following as paragraph (2)—</p> <p style="padding-left: 40px;">(2) The certificate of registration issued to a registered taxpayer pursuant to section 27(2) of the</p> |

Provision

Amendment

Act shall be in the form set out as Form 2 in the Fourth Schedule.”.

3. Delete paragraph (4).

Regulation 4

Delete.

Regulation 6

1. Delete the regulation and substitute therefor the following—

“Taxable
period.

6.—(1) For the purposes of the Act, the taxable period shall be one calendar month.

(2) Notwithstanding paragraph (1), the Commissioner may, where he considers it expedient so to do, direct a registered taxpayer to make a return at such time and in respect of such period as may be specified in the direction.”.

Regulation 7

Delete the regulation and substitute therefor the following—

“Return and
payment of
Tax.

7.—(1) The return required by section 33 of the Act shall be—

Fourth
Schedule

Forms 4A, 4C,
4D and 4E.

(a) in the form set out in the Fourth Schedule as Form 4A, 4C, 4D or 4E, as is appropriate;

(b) furnished to the Commissioner by the registered taxpayer by the last working day of the month after the end of the taxable period; and

(c) accompanied by the payment of the amount of tax, if any, payable by the registered taxpayer in respect of the taxable period.

(2) The registered taxpayer, or a person duly authorized on behalf of the registered taxpayer to do so, shall execute

Provision

Amendment

the return required to be submitted under section 33 of the Act, and any other document required by the Commissioner to be submitted to the Commissioner.

(3) Where a registered taxpayer is a body corporate, a director, Secretary or other person duly authorized on behalf of the registered taxpayer to do so shall execute the return required to be submitted under section 33 of the Act, and any other document required by the Commissioner to be submitted to the Commissioner.

(4) In this regulation, “working day” means a day of the week that is not a Saturday, a Sunday or declared to be a Public General Holiday within the meaning of section 2 of the Holidays (Public General) Act.”.

**New
regulations
7A and 7B.**

**Insert next after regulation 7 the following as regulations
7A and 7B—**

**“Tax with-
holding
entities.**

7A.—(1) An entity specified in paragraph (2) (hereinafter referred to as a “tax withholding entity”) to which a taxable supply is made by way of the supply of goods or services to the tax withholding entity shall, in accordance with this regulation—

- (a) deduct from the payment on account of the supply of the goods or services an amount equal to the tax payable on the supply of such goods and services; and**
- (b) pay the amount so deducted over to the Commissioner.**

Provision
—**Amendment**
—

(2) The tax withholding entities to which paragraph (1) relates are—

- (a) a Ministry, an Executive Agency, an agency or a department of Government;
- (b) a statutory body or authority (including a body or authority specified in the Third Schedule);
- (c) any Parish Council or Municipal Council; and
- (d) the Council of the Kingston and St. Andrew Corporation.

Third
Schedule.

(3) The accounting officer of a tax withholding entity specified in paragraph (2) shall be responsible for carrying out the functions of the tax withholding entity relating to the deduction and payment of the tax to the Commissioner.

(4) The functions of a tax withholding entity with respect to the taxable supplies made to it shall be to—

- (a) deduct and withhold the tax due at the rate applicable;
- (b) issue a withholding tax certificate to the registered taxpayer within fifteen days of receiving the tax invoice from the registered taxpayer;

Provision

Amendment

Fourth
Schedule.

(c) by the end of the month following the last day of the taxable period in which the certificates were issued, prepare and file a tax return, in the form set out as Form 4F in the Fourth Schedule, accounting for the tax withheld; and

(d) remit the tax payable on the return by the end of the month following the taxable period for which the withholding tax certificate was issued.

Fourth
Schedule.

(5) A withholding tax certificate shall be in the form set out as Form 5 in the Fourth Schedule.

(6) For the purposes of paragraph (1), where a tax withholding entity makes a payment on account of a taxable supply made to another person and the payment constitutes a loan to that person, the taxable supply shall be treated as being made to the tax withholding entity and the provisions of this regulation shall apply accordingly.

(7) In this regulation, "accounting officer" has the definition assigned to it in section 2 of the *Financial Administration and Audit Act*.

Duty of
registered
taxpayer
who supplies
goods or
services to
tax
withholding
entity.

7B. A registered taxpayer who supplies goods or services to a tax withholding entity specified in regulation 7A (2) shall-

(a) in the case of a tax withholding entity that is a registered taxpayer, issue a

Provision**Amendment**

| | | |
|----------------------|--|--|
| | | tax invoice containing the particulars specified in regulation 8 pursuant to section 22(a) of the Act; |
| | | (b) in the case of a tax withholding entity that is not a registered taxpayer, issue a tax invoice containing the particulars in regulation 8 instead of the receipt required to be issued under section 22(b) of the Act; |
| | Forms 4A, 4D and 4E. Fourth Schedule. | (c) prepare and file a return in the form set out as Forms 4A, 4D or 4E (as may be applicable) in the Fourth Schedule and account for the tax in accordance with regulation 10; and |
| | | (d) collect a withholding tax certificate from the tax withholding entity.”. |
| Regulations 8 | | 1. In paragraph (1), delete the words and figures “Subject to paragraphs (8) and (9),” and substitute therefor the words and figure “Subject to paragraph (8),”. |
| | | 2. In paragraph (2) delete the words “taxable supplies” and substitute therefor the words “prescribed goods”. |
| | | 3. Delete paragraph (9). |
| Regulation 9 | | 1. Delete from paragraph (2)(b)(i), the words “of ten per cent” and substitute therefor the words “specified in section 4(1)(a) of the Act”. |
| | | 2. Delete paragraph (3). |
| Regulation 10 | | 1. In sub-paragraph (1), delete the words “Subject to paragraph (2),” and substitute therefor the words “Subject to paragraphs (2) and (2A),”. |

Provision

Amendment

2. Insert next after paragraph (2) the following as paragraph (2A)-
- “ (2A) Where a registered taxpayer makes a taxable supply under regulation 7A—
- (a) the taxable supply shall be deemed to occur during the taxable period in which the withholding certificate is issued to the registered taxpayer; and
 - (b) the registered taxpayer shall account for the tax shown on the withholding tax certificate as output tax in the registered taxpayer’s return for that taxable period.”.
3. Delete paragraph (3).
- Regulation 11
1. In paragraph (1), insert immediately after the words “applicable thereto” the words “so, however, that the tax deferred in accordance with section 42 shall be treated as output tax.”.
 2. Delete paragraph (3).
 3. Delete from paragraph (4)-
 - (a) the words “paragraphs (2) and (3)” and substitute therefor the words “paragraph (2)”; and
 - (b) the definitions of “CPT”, “CPZ”, “M” and “TS” respectively.
- Regulation 12 Delete.
- Regulation 13 Delete.
- Regulation 14
1. Delete the marginal note and substitute therefor the following as the marginal note-
 - “Tax credit
for general
consumption
tax.”.

ProvisionAmendment

2. In paragraph (1) —

- (a) delete the word and numerals “(6) and (6A),” and substitute therefor the word and numerals “(6), (6A) and (16);
- (b) insert immediately after the words “payable by him” the words “ under section 3 (1) of the Act,”; and
- (c) delete the words “and any other amounts specified in this regulation”.

2A. In paragraph (2), delete—

- (a) the word “and” from sub-paragraph (a);
- (b) sub-paragraph (b) and substitute therefor the following as sub-paragraphs (b) and (c)—
 - “(b) any input tax paid by that registered taxpayer on the importation of taxable supplies into Jamaica; and
 - (c) the tax chargeable on goods imported which is accounted for by the registered taxpayer on a return in accordance with section 42.”.

3. In paragraph (3), delete from sub-paragraph (b) and substitute therefor the following—

- “(b) in respect of the exempt supplies, all of—
 - (i) the input tax paid or payable in respect thereof, if and only if the exempt supplies are not more than 5 per cent of the value of the total supplies;
 - (ii) the tax paid or payable by the registered taxpayer on goods (including machinery, equipment and spare parts) acquired by that person for use in the manufacture of any of the goods mentioned in Part 1 or 1C of the Third Schedule which, if the inputs were

Provision

Amendment

imported, would qualify for relief under Part 5 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972; and

- (iii) the tax chargeable on goods imported which is accounted for by the registered taxpayer on a return in accordance with section 42.”.

4. Delete the full stop appearing at the end of paragraph (4) and substitute therefor the words “which shall be arrived at by applying the following formula, that is to say—

$A \times \frac{B}{C}$ where—

C

- (a) A is the total amount of input tax credit chargeable on supplies and imports received by the registered taxpayer;
- (b) B is the value of all taxable supplies made by the registered taxpayer during the period; and
- (c) C is the value of all supplies made by the registered taxpayer during the period.”.

5. Insert next after paragraph (4) the following as paragraph (4A)—

“ (4A) Where a registered taxpayer is of the opinion that an alternative formula to that in paragraph (4) should be applied, that person shall apply to the Commissioner General for approval to use that formula.”.

6. In paragraph (5)—

(a) in sub-paragraph (b), delete from—

- (i) sub-sub-paragraph (i) the figure “6.5%” and substitute therefor the figure “7%”;

Provision

Amendment

- (ii) sub-sub-paragraph (ii) the figures “15%” and substitute therefor the figures “16.5%”; and
 - (iii) sub-sub-paragraph (iii) the figures “13%” and “15%” and substitute therefor the figures “14% and 16.5%, respectively; and
 - (b) delete sub-paragraph (d).
7. In paragraph (5A), delete—
- (a) the words “Part II of the Second Schedule” and substitute therefor the words “Part V of the First Schedule to the Act”; and
 - (b) the figures and word “5.9% of” and substitute therefor the words “the tax charged on”.
8. In paragraph (5B), delete—
- (a) the words “Part II of the Second Schedule” and substitute therefor the words “Part V of the First Schedule to the Act”; and
 - (b) the figures and word “2.95% of” and substitute therefor the figures and words “50% of the tax charged on”.
9. Delete from paragraph (6) the words “in equal installments over a period of twenty-four months, commencing at the end of the month in which he acquires any motor vehicle exclusively for the provision of such services”.
10. Delete paragraphs (6B), (6C), (6D) and (6E).
11. In paragraph (7), delete from paragraph (i) of the provision the words “Part II of the Second Schedule” and substitute therefor the words “Part V of the First Schedule to the Act”.

Provision

Amendment

12. In paragraph (9), insert immediately after the words "refund of the excess" the words ", in accordance with section 46 of the Act."

13. Delete paragraph (10).

14. Insert next after paragraph (13) the following as paragraphs (14), (15), (16) and (17)—

Third
Schedule.

" (14) A registered taxpayer who imports raw foodstuff as specified in Item 6 in the Third Schedule to the Act shall not be entitled to claim input tax payable on the raw foodstuff so imported.

(15) Where a registered taxpayer ceases to carry on a taxable activity or the taxpayer's certificate of registration has been cancelled and the registered taxpayer has failed to make a claim for a refund within the time specified in section 46(5) of the Act, the excess shall not be claimed in the form of credits thereafter."

(16) Subject to paragraph (17), a service importer who is liable to pay tax under section 23B(1)(a) of the Act in respect of imported services is entitled to claim as a credit any input tax payable by the service importer in respect of those imported services in accordance with the provisions of this regulation.

(17) A service importer is not entitled to claim a credit under paragraph (16) in respect of imported services that are received by the service importer from a connected person (in relation to the service importer) unless the service importer proves to the satisfaction of the Commissioner that—

(a) the consideration payable by the service importer to the person

| Provision <hr style="width: 10%; margin: 0 auto;"/> | Amendment <hr style="width: 10%; margin: 0 auto;"/> |
|--|---|
| | <p>who in relation to subsection (1) is a connected person for the imported services does not exceed the market value of those services; and</p> <p>(b) the connected person has the capacity to supply the imported services to the service importer.”.</p> |
| <p>New regulations 14A and 14B.</p> | <p>Insert next after regulation 14 the following as regulations 14A and 14B—</p> <p>“Tax credit for special consumption tax.</p> <p>14A.—(1) A registered taxpayer who accounts for tax under section 9 of the Act shall, in respect of a taxable period, be entitled to claim as a credit, any input tax payable by him under section 9 of the Act, during that period.</p> <p>(2) For the purposes of paragraph (1), the input tax in relation to which a credit may be claimed shall be the sum of—</p> <p>(a) any amount stated as tax on a tax invoice issued to the registered taxpayer under regulation 8(2) in respect of prescribed goods supplied to him during a taxable period;</p> <p>(b) any input tax paid by the registered taxpayer on the importation into Jamaica of prescribed goods other than motor vehicles;</p> <p>(c) tax chargeable on goods imported which is accounted for by the registered taxpayer on a return in accordance with section 42,</p> <p>being prescribed goods used by the registered taxpayer in manufacturing prescribed goods.</p> |

Provision
—

Amendment
—

Tax credit in
relation to tax
withholding
entities.

14B.—(1) A registered taxpayer who accounts for tax pursuant to regulation 10(2A) may claim a tax credit for the amount stated on any withholding tax certificate issued to him in a taxable period on his return for that taxable period.”.

Regulation 18

Delete sub-paragraph (b) and substitute therefor the following as sub-paragraph (b)—

“(b) services—

- (i) which are supplied to a recipient who uses or obtains the advantage or benefit of the service outside of Jamaica;
- (ii) which are effectively used or enjoyed at the time and place where they are physically performed and the performance of the services takes place outside of Jamaica; and
- (iii) supplied to a non-resident in relation to immovable property situate outside of Jamaica.”.

Regulation 23

Insert next after paragraph (2) the following as paragraph (3)—

“(3) Where pursuant to the Act and regulation 28 a person is entitled to acquire a taxable activity or a part thereof at a zero-rate of tax, the person shall supply the Commissioner General with proof, to the satisfaction documentary of the Commissioner General, of the sale, transfer or other disposition of the taxable activity or part thereof.”.

| Provision _____ | Amendment _____ |
|----------------------|--|
| New regulation 28 | <p>Insert next after regulation 27 the following as regulation 28—</p> <p style="margin-left: 2em;">“Characteristics of going concern.</p> <p style="margin-left: 2em;">28. For the purposes of section 18(9) and paragraph 8 of Group 10 in Part II of the First Schedule to the Act, the sale, transfer and other disposition referred to in this paragraph shall have the following characteristics in order to be subject to a zero-rate of tax-</p> <ul style="list-style-type: none"> (a) the sale, transfer or other disposition of the activity is from one registered taxpayer to another; (b) the activity is a going concern at the time of the sale, transfer or other disposition; (c) the assets to be sold, transferred or otherwise disposed of are intended for use by the new owner in carrying on the same kind of business; (d) there shall not be a series of sales, transfers or other dispositions of the business; (e) there is no significant break in the normal trading pattern before or immediately after the sale, transfer or other disposition; |

Provision
—

Amendment
—

- (f) both parties to the transaction agree in writing that there is a supply of a going concern;
- (g) both parties to the transaction intend that the activity is capable of being carried on as a going concern by the purchaser; and
- (h) there is a supply of all the assets that are central to the taxable activity or part thereof that is the subject of the sale, transfer or other disposition.”.

First Schedule

1. Delete item 1.

2. In item 2—

- (a) delete the full stop appearing at the end of paragraph (b) and substitute therefor a semicolon; and
- (b) insert next after paragraph (b) the following as paragraph (c)—
 - “(c) the supply of electricity nationwide to residential, commercial and industrial customers.”.

**Second
Schedule**

Delete Parts I, II and the forms appearing after.

Provision**Amendment**

**New Third
Schedule and
Fourth
Schedule**

Insert next after the Second Schedule the following—

“ **THIRD SCHEDULE (Regulation 7A
(2)(b))**

*Specified Statutory Bodies and Authorities
Included in List of Tax Withholding Entities*

1. Air Jamaica Limited
2. Airports Authority of Jamaica
3. Bank of Jamaica
4. Betting, Gaming and Lotteries Commission
5. Development Bank of Jamaica Limited
6. H.E.A.R.T. Trust
7. Jamaica Deposit Insurance Corporation
8. Jamaica Mortgage Bank
9. Jamaica Racing Commission
10. Jamaica Sugar Holdings Limited
11. National Housing Development Corporation
12. National Housing Trust
13. National Insurance Fund
14. National Investment Bank of Jamaica
15. National Water Commission
16. Petrojam Limited
17. Petroleum Corporation of Jamaica
18. Port Authority of Jamaica
19. Sugar Industry Authority
20. Transport Authority
21. Urban Development Corporation

FOURTH SCHEDULE
Forms

(Regulations 2, 3, 7,
7A(4)(c), 7A(5) and
7B(c))



THE GENERAL CONSUMPTION TAX ACT
APPLICATION FOR GENERAL CONSUMPTION TAX REGISTRATION FORM 1
▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM

| SECTION A | |
|--|--|
| Type of application (Tick appropriate box(es)) | |
| <input type="checkbox"/> First Application (If amended, complete only relevant boxes) | <input type="checkbox"/> GCT |
| <input type="checkbox"/> Amended Application | <input type="checkbox"/> SCT |
| Taxpayer Registration Number (TRN) | |
| 1. Name/ Business Name | |
| 2. Trade Name | |
| 3. Telephone Number(s) 3(a) Fax Number(s) | |
| 3(b) E-mail Address | |
| 4. Business Address (Apt. No., Street No. & Name, Postal Zone, Parish) | |
| 5. Business Mailing Address (If different from Business Address) | |
| 6. Date Business Acquired/Commenced | |
| GCT ▶ | SCT ▶ |
| 7. Gross Income/Sales (i.e. Actual Sales before Expenses) | |
| Monthly | Annual |
| GCT ▶ | SCT ▶ |
| 8. Commencement Date of Taxable Activities | |
| GCT ▶ | SCT ▶ |
| 9. If sales turnover is below threshold, are you applying to be a GCT registered taxpayer? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 10. SPECIAL CONSUMPTION TAX ACTIVITIES - State the product(s) manufactured: | |
| <input type="checkbox"/> Alcoholic Beverages | <input type="checkbox"/> Motor Spirits |
| <input type="checkbox"/> Tobacco Products | <input type="checkbox"/> Other (Specify): |
| 11. Would you like an officer from the Tax Department to contact you in order to explain the GCT Act? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 12. Are your accounts computerized? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partly | |
| 13. Directors or other Senior Officers/Partners: | |
| 1) Name (Last, First, Middle) | Individual TRN |
| Home Address | Date Responsibility Commenced Year Month Day |
| | Title: ▶ |
| | Signature: ▶ |
| 2) Name (Last, First, Middle) | Individual TRN |
| Home Address | Year Month Day |
| | Title: ▶ |
| | Signature: ▶ |
| 3) Name (Last, First, Middle) | Individual TRN |
| Home Address | Year Month Day |
| | Title: ▶ |
| | Signature: ▶ |
| (List others, if applicable, on additional sheet and attach) | |
| PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM | |

[No.] *The General Consumption Tax (Amendment) Act, 2014*

| | | | | |
|--|------|--------------------------------|---|----------|
| SECTION B | | | | |
| 14. GCT Taxable Activities: | | | | |
| Primary: | | Secondary: | | |
| Code | | Code | | |
| | | | | |
| 15. If you have more than one place of business, state the number of GCT certificates required in box and attach a list detailing the name and address of each | | | | |
| SECTION C | | | | |
| 16. I declare that the information given in this form is to the best of my knowledge and belief a true and correct statement. | | | | |
| Name _____ | | Signature _____ | | |
| Title _____ | | Date _____ | | |
| <small>(State whether Proprietor, Partner, Director, Manager, Secretary, Office-holder in Club, Association, etc.)</small> | | | | |
| FOR OFFICIAL USE ONLY | | | | |
| Documentation Process | Date | Initial | Type | Remarks: |
| Received | | | <input type="checkbox"/> GCT <input type="checkbox"/> SCT | |
| Checked and Coded | | | | |
| Further info. Requested | | | | |
| Approved/Refused | | | | |
| Entered | GCT | SCT | Receiving Office: ▶ | |
| | | | Date: ▶ | |
| Registration Status/ Reason | | | Agency Code: ▶ | |
| Period Length | | | (Official Stamp) | |
| Basic Code | | | | |
| Effective Date | | | | |
| Processing Officer's Name | | Processing Officer's Signature | | |
| INSTRUCTIONS | | | | |
| PLEASE TYPE OR PRINT THE REQUIRED INFORMATION. DO NOT USE A PENCIL. USE BLUE OR BLACK INK PEN ONLY. ALL DOLLAR VALUE AMOUNTS SHOULD BE ROUNDED TO THE NEAREST WHOLE NUMBER. ALL SECTIONS MUST BE COMPLETED. TICK (✓) APPROPRIATE BOX WHERE REQUIRED. | | | | |
| SECTION A | | | | |
| "Tick appropriate box" - (To be completed by All applicants) | | | | |
| Indicate the type of application and if application is the first or amended/changed. If application is amended/changed, complete ONLY boxes for which information is being corrected. | | | | |
| BOXES 1 AND 2 - BUSINESS NAME AND TRADE NAME | | | | |
| Sole Proprietors : enter your first, middle and last name in Box 1 and trade name in Box 2. | | | | |
| Partnerships : enter the legal name of the partnership as it appears in the agreement in Box 1 and trade name in Box 2. | | | | |
| Companies / Corporations : enter the company's/ corporation's name as shown in the company's/ corporation's charter. | | | | |
| Trusts : enter the name of the trust in Box 1 and the first, middle, and last name of the grantor in Box 2. | | | | |
| BOX 4 - BUSINESS ADDRESS | | | | |
| Enter the address where the taxable activity is being carried on. | | | | |
| BOX 7 - GROSS INCOME SALES | | | | |
| Enter gross sales/ income for the month in which you are applying for registration plus the immediate eleven previous months. For new businesses, enter projected/ expected gross monthly/ annual sales. | | | | |
| SECTION B | | | | |
| BOX 14 - GCT Taxable activities: | | | | |
| Primary: Enter description of MAIN business activity carried on. | | | | |
| Secondary: Enter description of any other business activity carried on. | | | | |
| PLEASE RETURN COMPLETED FORM TO THE NEAREST COLLECTORATE (TAX OFFICE) | | | | |

FORM 2



Certificate of Registration

(PURSUANT TO THE GENERAL CONSUMPTION TAX ACT)

I hereby certify that

is a registered taxpayer under the General Consumption Tax Act with effect from

and that the registration number is

DATE

SIGNATURE

COMMISSIONER GENERAL OF INTERNAL REVENUE



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before completing this Return

| | | | |
|---|--|---|------|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number (TRN) | |
| 1. Name of Business | | 3. Return Period (Year-Month-Day to Year-Month-Day) 2 0 0 1 to 2 0 | |
| 4. Address of Business | | 5. Tick if applicable. <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | |
| Section B: SUPPLIES (Goods & Services) | | | |
| Total Supplies for Period | | | 6 |
| Exempt Supplies | Export Supplies | Zero Rated Supplies | |
| 7 | 8 | 9 | 10 |
| Taxable Supplies taxable at a positive rate (Subtract Line 10 from Line 6) | | | 11 |
| Section C: OUTPUT TAX | | | |
| SUPPLIES AT: | | | |
| Supplies to Tax Withholding Entities | | Supplies to Other Entities | |
| Standard Rate | 12a | 12b | 12 |
| Other Rate(s) | 14a | 14b | 14 |
| Imported Services (Exclude from Line 6 above) | 15a | 15b | 15b |
| Output Tax on GCT Deferred/Postponed | | | 15c |
| GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments | | | 16 |
| Total Output Tax (Add Lines 13, 15, 15b, 15c and 16) | | | 17 |
| Section D: INPUT TAX/TAX CREDIT | | | |
| Total Local Purchases & Expenses that Qualify for Credit | | | 18 |
| GCT on Local Purchases & Expenses that Qualify for Credit (Transfer Line 06(e) of Schedule Coverleaf) | | | 19 |
| GCT on Imports that Qualify for Credit (Transfer Line 07(e) of Schedule Coverleaf) | 22 | 21 | 20 |
| GCT on Capital Goods that Qualify for Credit (Transfer Line 08(e) of Schedule Coverleaf) | | | 23 |
| GCT withheld by Tax Withholding Entities (To claim, return must be e-filed and GCT Schedule B completed) | | | 23a |
| GCT on Imported Services that Qualify for Credit (Transfer Line 09(e) of Schedule Coverleaf) | | | 23b |
| Adjustments - Specify: | | | 24 |
| Total Input Tax (Add Lines 19, 20, 23, 23a, 23b and 24) | | | 25 |
| Section E: GCT PAYABLE / (CREDITABLE) | | OFFICIAL USE | |
| GCT Payable/ Creditable | | | 26 |
| Balance Brought Forward: Payable/ Creditable | | | 27 |
| Total (Add Lines 26 and 27) | | | 28 |
| GCT Being Paid this Period | | | 29 |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | 30 <input type="checkbox"/> Refund <input type="checkbox"/> Credit | | |
| Section F: DECLARATION: (To be signed by Taxpayer only) | | | |
| I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | |
| Name of Responsible Officer | Title | | |
| Signature | Official Stamp | Date | |
| Representative's Details - (To be completed if prepared by person other than Taxpayer) | | | |
| Preparer's Name (Individual/Firm) | Address | | |
| TRN | Contact Number | Signature | Date |

| SCHEDULE C - GCT THAT QUALIFY FOR CREDIT | | | | | |
|--|---|---|--|---|--|
| <p>If you have no Exempt Supplies, enter amounts for relevant Line Items in columns (d) and (e) of Table below and transfer amounts to Line Items in Section D of form.</p> <p>If you have Mixed Supplies (both Exempt and Taxable Supplies), in column (b), enter Taxable Supplies as a percentage of Total Supplies $\{(Line\ 6 - Line\ 7) \times 100 / Line\ 6\}$ to determine the Apportioned GCT OR you may use another basis if appropriate (if so, enter "Other Basis" in column (b)).</p> <p>Transfer amounts determined in column (e) to the relevant Lines in Section D; Transfer Line 06(e) to Line 19, Line 07(e) to Line 20, Line 08(e) to Line 23 and Line 09(e) to Line 23b.</p> | | | | | |
| | (a) GCT to be Apportioned (\$) | (b) Percentage of Taxable/Total Supplies (%) | (c) Apportioned GCT (\$) <i>If %: (c) = (a) x (b)</i> | (d) GCT not subject to Apportionment (\$) | (e) GCT that Qualifies for Credit (\$) <i>(e) = (c) x (d)</i> |
| GCT ON: | | | | | |
| Local Purchases & Expenses | 06 | | | | |
| Imports | 07 | | | | |
| Capital Goods | 08 | | | | |
| Imported Services | 09 | | | | |

INSTRUCTIONS

This form is to be completed by Registered taxpayers who are not using the Quick Method.

Taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1) should complete FORM 4D. Taxpayers carrying out General Insurance Activities should complete FORM 4E.

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

Section A: GENERAL INFORMATION

- Box 1: Name of Business - Enter information as stated on the GCT Certificate of Registration.
- Box 2: Taxpayer Registration Number (TRN) - Enter number (TRN) commencing with the first box on the left.
- Box 3: Return Period - Monthly Returns e.g. October 2000 enter: 2000-10-01 to 2000-10-31
- Box 4: Address of Business - Enter the address from which the business operates.
- Box 5: Please tick appropriate box to indicate new address or revised return.

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. For business enterprises in the service sector the value of sales must include the amount charged for fees.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period.

Section D: INPUT TAX/TAX CREDIT

Report tax paid on goods and services incurred in carrying on the taxable activity during the period.

Line 23a: GCT withheld by Tax Withholding Entities - Enter the total value of GCT withheld by Tax Withholding Entities (i.e. currently Government Entities) for the period. To claim this tax credit you must:

- Possess a "Certificate for GCT Withheld" (Form 5) issued by a Tax Withholding Entity.
- File your return online

Section E: GCT PAYABLE/CREDITABLE

Line 27 should include penalty, interest and surcharge.

Where Output Tax exceeds Input Tax, the difference should be remitted to the Collector of Taxes plus any penalties, interest and/or surcharge balances from previous periods. Where Input Tax exceeds Output Tax, you are required to indicate how the credit should be treated by placing a tick in the appropriate box at Line 30.

NOTE: If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
(TOURISM ACTIVITIES)

FORM 4D

Please Read Instructions Overleaf before Completing this Return

| | | | |
|---|----------------|---|--|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number (TRN) | |
| 1. Name of Business | | 3. Return Period (Year-Month-Day to Year-Month-Day) | |
| 4. Address of Business | | 2 0 1 ; to 2 0 | |
| | | 5. Tick if applicable. <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | |
| Section B: SUPPLIES (Goods & Services) | | | |
| Total Supplies for Period | | | 6 |
| Exempt Supplies Gratuities Export Supplies Zero Rated Supplies | | | |
| 7 | + | 7b | + |
| 8 | + | 9 | = |
| Taxable Supplies taxable at a positive rate | | | 10 |
| Taxable Supplies taxable at a zero rate | | | 11 |
| Section C: OUTPUT TAX | | | |
| SUPPLIES AT: | | Supplies to | |
| The Incorporated Entities | | Other Entities | |
| ▶ Standard Rate | 12a | + 12b | = 12 |
| ▶ Other Rate(s) | 14a | + 14b | = 14 |
| ▶ Tourism Rate | 03c | + 03b | = 03 |
| Imported Services (Exclude from Line 6 above) | | + 15a | = 15b |
| GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments | | | 16 |
| Total Output Tax (Add Lines 13, 15, 04, 15b and 16) | | | 17 |
| Section D: INPUT TAX/TAX CREDIT | | | |
| Total Local Purchases & Expenses that Qualify for Credit | | | 18 |
| GCT on Local Purchases & Expenses that Qualify for Credit (Transfer Line 06(e) of Schedule C overleaf) | | | 19 |
| GCT on Imports that Qualify for Credit (Transfer Line 07(e) of Schedule C overleaf) | | | 20 |
| GCT on Capital Goods that Qualify for Credit (Transfer Line 08(e) of Schedule C overleaf) | | | 23 |
| GCT withheld by Tax Withholding Entities (To claim, return must be e-filed and GCT Schedule B completed) | | | 23a |
| GCT on Imported Services (Transfer Line 09(e) of Schedule C overleaf) | | | 23b |
| Adjustments - Specify: | | | 24 |
| Total Input Tax (Add Lines 19, 20, 23, 23a, 23b and 24) | | | 25 |
| Section E: GCT PAYABLE / (CREDITABLE) | | | |
| GCT Payable/Creditable | | | 26 |
| Balance Brought Forward: Payable/(Creditable) | | | 27 |
| Total (Add Lines 26 and 27) | | | 28 |
| GCT Being Paid this Period | | | 29 |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | | | 30 <input type="checkbox"/> Refund <input type="checkbox"/> Credit |
| Section F: DECLARATION: (To be signed by Taxpayer only) | | | |
| I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | |
| Name of Responsible Officer | | Title | |
| Signature | | Date | |
| Representative's Details - (To be completed if prepared by person other than Taxpayer) | | | |
| Preparer's Name (Individual/Firm) | | Address | |
| TRN | Contact Number | Signature | Date |



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
(GENERAL INSURANCE ACTIVITIES)

FORM 4E

Please Read Instructions Overleaf before Completing this Return

| | | | | | | | | | | | | | | | |
|---|----------------------------------|---|--|-----------------------|---------------------|--|---------|----------|---------|---|--|--|--|----------|--|
| Section A: GENERAL INFORMATION | | 2. Taxpayer Registration Number (TRN) | | | | | | | | | | | | | |
| 1. Name of Business | | 3. Return Period (Year-Month-Day to Year-Month-Day) | | | | | | | | | | | | | |
| 4. Address of Business | | 2 0 _____, 0 1, 2 0 _____ | | | | | | | | | | | | | |
| | | 5. Tick if applicable. <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | | | | | | | | | | | | | |
| Section B: SUPPLIES (Goods & Services) | | | | | | | | | | | | | | | |
| Total Supplies for Period | | | 6 _____ | | | | | | | | | | | | |
| <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align: center;">Exempt Supplies</td> <td style="width:33%; text-align: center;">Net Agency Activities</td> <td style="width:33%; text-align: center;">Zero Rated Supplies</td> <td></td> </tr> <tr> <td style="text-align: center;">7 _____</td> <td style="text-align: center;">7b _____</td> <td style="text-align: center;">9 _____</td> <td style="text-align: center;">=</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">10 _____</td> </tr> </table> | | | Exempt Supplies | Net Agency Activities | Zero Rated Supplies | | 7 _____ | 7b _____ | 9 _____ | = | | | | 10 _____ | |
| Exempt Supplies | Net Agency Activities | Zero Rated Supplies | | | | | | | | | | | | | |
| 7 _____ | 7b _____ | 9 _____ | = | | | | | | | | | | | | |
| | | | 10 _____ | | | | | | | | | | | | |
| Taxable Supplies taxable at a positive rate | | | 11 _____ | | | | | | | | | | | | |
| Section C: OUTPUT TAX | | | | | | | | | | | | | | | |
| SUPPLIES AT: | | | | | | | | | | | | | | | |
| Supplies to | | Supplies to | | | | | | | | | | | | | |
| Tax Withholding Entities | | Other Entities | | | | | | | | | | | | | |
| ▶ Standard Rate | 12a _____ + 12b _____ = 12 _____ | X | Rate % = 13 _____ | | | | | | | | | | | | |
| ▶ Other Rate(s) | 14a _____ + 14b _____ = 14 _____ | X | % = 15 _____ | | | | | | | | | | | | |
| Imported Services (Exclude from Line 6 above) | 15a _____ | X | % = 15b _____ | | | | | | | | | | | | |
| Net GCT Remittances Collected (Column (h) Total, Schedule A overleaf) | | | 16 _____ | | | | | | | | | | | | |
| GCT due on Goods Used for Exempt Activities, Personal Use and other Adjustments | | | 17 _____ | | | | | | | | | | | | |
| Total Output Tax (Add Lines 13, 15, 15b, 16 and 17) | | | 18 _____ | | | | | | | | | | | | |
| Section D: INPUT TAX/TAX CREDIT | | | | | | | | | | | | | | | |
| Total Local Purchases & Expenses that Qualify for Credit | | | 19 _____ | | | | | | | | | | | | |
| GCT on Local Purchases & Expenses that Qualify for Credit (Transfer Line 06(e) of Schedule C overleaf) | | | 20 _____ | | | | | | | | | | | | |
| GCT on Imports that Qualify for Credit (Transfer Line 07(e) of Schedule C overleaf) | | | 21 _____ | | | | | | | | | | | | |
| GCT on Capital Goods that Qualify for Credit (Transfer Line 08(e) of Schedule C overleaf) | | | 22 _____ | | | | | | | | | | | | |
| GCT withheld by Tax Withholding Entities (To claim, return must be e-filed and GCT Schedule B completed) | | | 23a _____ | | | | | | | | | | | | |
| GCT on Imported Services (Transfer Line 09(e) of Schedule C overleaf) | | | 23b _____ | | | | | | | | | | | | |
| Adjustments - Specify: | | | 24 _____ | | | | | | | | | | | | |
| Total Input Tax (Add Lines 19, 20, 21, 23a, 23b and 24) | | | 25 _____ | | | | | | | | | | | | |
| Section E: GCT PAYABLE / (CREDITABLE) | | | | | | | | | | | | | | | |
| GCT Payable/(Creditable) | | | 26 _____ | | | | | | | | | | | | |
| Balance Brought Forward: Payable/(Creditable) | | | 27 _____ | | | | | | | | | | | | |
| Total (Add Lines 26 and 27) | | | 28 _____ | | | | | | | | | | | | |
| GCT Being Paid this Period | | | 29 _____ | | | | | | | | | | | | |
| If amount at Line 26 is negative, tick appropriate box at Line 30 | | | 30 <input type="checkbox"/> Refund <input type="checkbox"/> Credit | | | | | | | | | | | | |
| Section F: DECLARATION: (To be signed by Taxpayer only) | | | | | | | | | | | | | | | |
| I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | | | | | | | | | | | | | |
| Name of Responsible Officer | | Title | | | | | | | | | | | | | |
| Signature | | Date | | | | | | | | | | | | | |
| Official Stamp | | | | | | | | | | | | | | | |
| Representative's Details - (To be completed if prepared by person other than Taxpayer) | | | | | | | | | | | | | | | |
| Preparer's Name (Individual/Firm) | | Address | | | | | | | | | | | | | |
| TRN | Contact Number | Signature | Date | | | | | | | | | | | | |

[No.] The General Consumption Tax (Amendment) Act, 2014

| SCHEDULE A - AGENCY ACTIVITIES | | | | | | | For the Return Period: |
|---|-------------------------------------|----------------|--------------------|------------|---------------|------------|--|
| (a) Taxpayer Registration Number (TIN) | (b) Name of Insurance Company | Premiums | | | Commissions | | (h) Net Premiums to Insurance Co. (h) = (a) - (g) (\$) |
| | | (c) Taxable | (d) Non-Taxable | (e) GCT | (f) Amount | (g) GCT | |
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| Transfer column (h) total to Section B, Line 05 - Overleaf | | TOTAL ▶ | | | | | |

| SCHEDULE C - GCT THAT QUALIFY FOR CREDIT | | | | | |
|---|---|---|---|---|--|
| <p>If you have no Exempt Supplies, enter amounts for relevant Line Items in columns (d) and (e) of Table below and transfer amounts to Line Items in Section D of form.</p> <p>If you have Mixed Supplies (both Exempt and Taxable Supplies), in column (b), enter Taxable Supplies as a percentage of Total Supplies ((Line 6 - Line 7 - Line 7b) x 100/Line 6) to determine the Apportioned GCT OR you may use another basis if appropriate (if so, enter "Other Basis" in column (b)).</p> <p>Transfer amounts determined in column (e) to the relevant Lines in Section D; Transfer Line 06(e) to Line 19, Line 07(e) to Line 20, Line 08(e) to Line 23 and Line 09(e) to Line 23a.</p> | | | | | |
| | (a) GCT to be Apportioned (\$) | (b) Percentage of Taxable/Total Supplies (%) | (c) Apportioned GCT (\$) <i>If % (c) = (a) x (b)</i> | (d) GCT not subject to Apportionment (\$) | (e) GCT that Qualifies for Credit (\$) <i>(e) = (c) + (d)</i> |
| GCT ON: | | | | | |
| Local Purchases & Expenses | 06 | | | | |
| Imports | 07 | | | | |
| Capital Goods | 08 | | | | |
| Imported Services | 09 | | | | |

INSTRUCTIONS

THIS FORM IS TO BE COMPLETED ONLY BY REGISTERED TAXPAYERS FILING GCT RETURNS WHO CARRY OUT GENERAL INSURANCE ACTIVITIES. IN ADDITION TO COMPLETING THE RETURN FORM, BROKERS AND AGENTS ARE REQUIRED TO COMPLETE SCHEDULE A - AGENCY ACTIVITIES (see below)

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

Section B: SUPPLIES (Goods & Services)
Insurance Companies must enter in Box 7b the net premiums received from Brokers and Agents during the period.

Section C: OUTPUT TAX
Insurance Companies should not complete Line 05 of this Section as the tax has been remitted by Brokers or Agents. Brokers and Agents must complete this part based on data in Schedule A and will need to calculate the tax due and enter the amount at Line 05.

NOTE: If a refund is requested and has not been received by the time the next return is filed, do not take a credit against the tax.



THE GENERAL CONSUMPTION TAX ACT
**GENERAL CONSUMPTION TAX REMITTANCE RETURN
FOR TAX WITHHOLDING ENTITIES**

FORM 4F

| Section A: GENERAL INFORMATION | | | | | | | |
|---|---|---------------------------|-------------------------|------------------------------|---------------------------------------|---|-----------------------------|
| 1. Name of Tax Withholding Entity (TWE) | | | | | 2. Taxpayer Registration Number (TRN) | | |
| | | | | | 3. Return Period | | |
| | | | | | to | | |
| 4. Address | | | | | | 5. Tick if appropriate. | |
| | | | | | | <input type="checkbox"/> Revised Return | |
| | | | | | | | |
| Section B: DETAILS OF GCT WITHHOLDING CERTIFICATES ISSUED (Table continues overleaf) | | | | | | | |
| (a) Withholding Tax Certificate Number | (b) Withholding Tax Certificate Date | (c) TRN of Supplier | (d) Name of Supplier | (e) Number of Invoices | (f) Value of Supply (\$) | (g) GCT Charged (\$) | (h) GCT Withheld (\$) |
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| Section C: SUMMARY OF CERTIFICATES ISSUED | | | | | | | |
| Total number of GCT Withholding Certificates issued for period | | | | | | 7 | |
| Total value of goods and services supplied to TWE for period (Total column (f), Section B) | | | | | | 8 | |
| Section D: GCT WITHHELD/PAYABLE | | | | | | OFFICIAL USE | |
| Total GCT Withheld/payable (Total column (h), Section B) | | | | | 9 | | |
| GCT being paid this period | | | | | 10 | | |
| Section E: DECLARATION | | | | | | | |
| I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form. | | | | | | | |
| Name of Responsible Officer | | | | | | | |
| Title | | | | | | | |
| Signature | | | | | | | |
| Date | | | | | | | |



THE GENERAL CONSUMPTION TAX ACT
CERTIFICATE FOR GENERAL CONSUMPTION TAX WITHHELD

FORM 5

Certificate Number

| Section A: DETAILS OF TAX WITHHOLDING ENTITY | | | | |
|---|----------------|-------------------------|---------------------------------------|----------------------|
| 1. Name of Tax Withholding Entity | | | 2. Taxpayer Registration Number (TRN) | |
| 3. Address | | | | |
| Section B: DETAILS OF SUPPLIER | | | | |
| 4. Name of Supplier | | | 5. Taxpayer Registration Number (TRN) | |
| 6. Address | | | | |
| Section C: DETAILS OF GCT CHARGED & WITHHELD | | | | |
| Date of Invoice (dd-mmm-yyyy) | Invoice Number | Value of Supply (\$) | GCT Charged (\$) | GCT Withheld (\$) |
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| Total | | | | |
| Section D: CERTIFICATION | | | | |
| I hereby certify that the particulars given above are true. | | | | |
| Name of Authorized Officer | | | | |
| Title | | | | |
| Signature | | | | |
| Date | | | | |

Passed in the House of Representatives this 17th day of September,
2014 with eighteen (18) amendments.

LLOYD B. SMITH
Deputy Speaker.

Passed in the Senate this 26th day of September, 2014 with two (2) amendments.

FLOYD E. MORRIS
President.

On this 30th day of September, 2014 the House of Representatives agreed to the amendments made by the Senate.

MICHAEL A. PEART
Speaker.

This printed impression has been carefully compared by me with the authenticated impression of the foregoing Act, and has been found by me to be a true and correct printed copy of the said Act.

H. E. COOKE (Mrs.)
/sgt/ Clerk to the Houses of Parliament.