THE GENERAL CONSUMPTION TAX ACT

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

1. Short title.
2. Interpretation.

PART II

GENERAL CONSUMPTION TAX

Imposition of General Consumption Tax

3. Imposition of general consumption tax.
4. Rate of general consumption tax.
5. When general consumption tax payable.

Time and Value of Supply

6. Time of supply for purposes of general consumption tax.
7. Value of supply for purposes of general consumption tax.
8. Value of imported goods for purposes of general consumption tax.

PART III

SPECIAL CONSUMPTION TAX

Imposition of Special Consumption Tax

8A. [*Repealed by Act 10 of 2014*].
9. Imposition of special consumption tax.
10. Rates of special consumption tax.
11. By whom special consumption tax payable.
11A. Exemption of registered charitable organization from special consumption tax.
12. When special consumption tax becomes due and payable.

Value of Prescribed Goods

13. Value of prescribed goods.

[The inclusion of this page is authorized by L. N. 192A/2017]

Provisions relating to non-payment and remittance of Special Consumption Tax

14. Partial exemption from special consumption tax.
15. Circumstances in which no special consumption tax payable.
16. Circumstances in which Commissioner may remit special consumption tax.
17. [*Repealed by Act 21 of 1991.*]

PART IIIA

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

17A. Powers of Commissioner of Customs not affected.
17B. Tax not payable on temporary imports.

PART IV

PROVISIONS RELATING TO MAKING OF TAXABLE SUPPLY

18. Meaning of supply.
19. Place of supply.

PART V

MISCELLANEOUS PROVISIONS RELATING TO TAX

20. Calculation of tax.
21. Conversion of consideration in foreign currency.
22. Tax invoice *etc.* to be issued.
23. Provisions regarding payment of tax where registered taxpayer no longer registered.
23A. Payment of tax in respect of tourist accommodation and services or insurance contract.
23B. Payment of tax in respect of imported services.
24. Zero-rated taxable supply.
25. Exemption from tax.

PART VI

REGISTRATION OF PERSONS TO WHOM ACT APPLIES

25A. Interpretation.
26. Application for registration by persons carrying on a taxable activity.
27. Registration.
28. Commissioner General may require registration.
28A. Requirement to submit information.
29. Exemption from registration.

[The inclusion of this page is authorized by L. N. 192A/2017]

30. Registration of partnership.
31. Cancellation of registration.
32. Person registered under Act to notify change of status.
32A. Registered taxpayer to display certificate.

PART VIA
GCT GROUPS

32B. Interpretation.
32C. Approval of GCT group.
32D. Requirements for entities within a GCT group.
32E. Application for approval as a GCT group.
32F. Decision by Commissioner General on application.
32G. Treatment of entities within GCT group for tax purposes.
32H. Responsibility of representative entity of GCT group.
32I. Application by representative entity to make changes to a GCT group.
32J. Revocation of approval or removal from GCT group by Commissioner General.
32K. Provision to combat tax evasion.
32L. Appeals.
32M. Service on representative entity deemed service on each of group's entities.

PART VII
ADMINISTRATION OF TAX
Returns

33. Returns required from registered taxpayer.
34. Application for branch or division to file separate returns.
35. Commissioner may amend return.

Keeping of Records

36. Registered taxpayer to keep records.

Demand Notice and Assessments

37. Demand for payment of tax.
38. Commissioner may make assessment.
39. Assessment deemed correct except in proceedings on objection.

Objections

40. Registered taxpayer may object to assessment of tax.

Appeals

41. Appeals.

[The inclusion of this page is authorized by L. N. 192A/2017]

Deferment and Refunds

42. Deferment of payment of tax.
42A. Manufacturer of exempt goods may claim refund.
43. Refund to certain organizations.
44. Refund of tax on motor spirit and diesel oil in special circumstances.
45. Refund of tax on taxable supply exported, etc.
46. Refund of tax paid in excess.
47. Minister may remit tax.

Recovery of Tax

48. Application of Tax Collection Act.
49. Recovery of tax shown on tax invoice, etc.
50. Recovery of tax from third party.

Powers of Authorized Person

51. [*Repealed by Act 20 of 1999, S. 3.*]
52. [*Repealed by Act 20 of 1999, S. 3.*]
53. Authorized person may take sample.

PART VIII
Offences and Penalties

54. Penalties relating to registration and change of status, returns, *etc.*
55. Offences relating to registration and change of status.
56. Offences involving dishonesty.
56A. Offence of failure to keep records, etc.
56B. Offences relating to making false or misleading statement.
56C. Offence of hindering, etc. authorized person.
56D. Offence of improperly obtaining refund.
56E. Offences relating to invoices.
56F. Offence for which no penalty is otherwise provided.
56G. Offence by body corporate.

PART IX
General

57. Documentary evidence.
58. Responsibility of agent under Act.
59. Liabilities and obligations not affected by cessation of registration.
60. Power of Minister to amend Schedules.
61. Result of agreement to evade tax.
61A. Fictitious transactions with intent to reduce tax to be disregarded.
62. Obligation for secrecy.
63. Regulations.
64. Minister may amend monetary penalties.

SCHEDULES.

[The inclusion of this page is authorized by L. N. 192A/2017]

THE GENERAL CONSUMPTION TAX ACT

Acts 16 of 1991, 21 of 1991, 10 of 1995, 4 of 1997, 20 of 1999 S. 3, 21 of 2001, 26 of 2003, 28 of 2003 S. 2, 13 of 2013 Sch., 32 of 2013 5th Sch., 35 of 2013 Sch., 40 of 2013 3rd. Sch., 9 of 2014, 10 of 2014, 16 of 2014, 17 of 2014 S. 27, 30 of 2015 S. 8.

[*22nd October, 1991.*]

PART I

PRELIMINARY

Short title.

1.—(1) This Act may be cited as the General Consumption Tax Act.

(2) Sections 26 to 32 inclusive (in this subsection referred to as "the relevant sections") and so much of section 2 as relate to the construction of the relevant sections and sections 40, 54 and 56 as relate to the enforcement of offences against the relevant sections shall come into operation on the 26th day of July, 1991.

Interpretation.

2.—(1) In this Act unless the context otherwise requires—

"absolute alcohol" means 100 *per cent* alcohol by volume; 21/1991 S. 2(*a*).

"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; 10/2014 S. 2(*a*),(*b*).

"authorized person" means an officer of a revenue department as defined in the Revenue Administration Act, a member of the Jamaica Constabulary Force or any other officer authorized by the Commissioner General, and any person acting in the aid of any such officer or member; 10/2014 S. 2(*c*).

"charitable purpose" has the meaning given to it under the Charities Act; 32/2013 5th Sch.

"Commissioner General" means the Commissioner General of Tax Administration Jamaica appointed under section 10 of the Tax Administration Jamaica Act; 10/2014 S. 2(*d*).

"Commissioner of Taxpayer Appeals" means the Commissioner of Taxpayer Appeals appointed under section 11B of the Revenue Administration Act; L.N. 8B/2002.

[The inclusion of this page is authorized by L.N. 104A/2019]

"connected person" has the same meaning as in the Income Tax Act;

"consideration" in relation to the supply of goods and services to any person, includes any payment made or any act or forbearance in respect of, in response to, or for the inducement of, the supply of any goods or services, whether by that person or by any other person;

"document" includes any electronic data, computer programmes, computer tapes, computer discs and microfilm;

"factory" means any building or place licensed under section 25 of the Excise Duty Act;

"goods" means all kinds of property other than real property, money, securities or choses in action;

"hire-purchase agreement" has the same meaning as in the Hire-Purchase Act;

10/2014 S. 2(e). "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;

"input tax" in relation to a registered taxpayer means—

(a) tax charged under section 3(1) on the supply of goods and services made to that taxpayer or on the importation into Jamaica of goods and services by that taxpayer being goods and services required wholly or mainly for the purpose of making taxable supplies; or

21/1991 S. 2(c). (b) tax charged under section 9 on the manufacture of prescribed goods or on the importation into Jamaica of such goods being prescribed goods acquired wholly or mainly for the purpose of

10/2014 S. 2(f).

manufacturing prescribed goods;

"manufacture" means the process or method whereby goods are made by converting or fabricating raw materials or intermediate goods or both into a new or different product or article and "manufacturer" shall have a corresponding meaning; 10/1995 S. 2 (*a*)(i).

"open market value" means the amount of consideration in money (excluding tax) which the Commissioner General is satisfied would be payable in respect of a taxable supply by a person who is not a connected person in an arm's length transaction; L.N. 165/1999. 10/2014 S. 2(*g*).

"output tax" means— 21/1999 S. 2(*b*).

(*a*) tax paid by a registered taxpayer on the manufacture by him of prescribed goods; or

(*b*) tax charged by a registered taxpayer on a supply by him of a taxable supply;

"per cent of alcohol by volume" means the percentage of absolute alcohol expressed as a volume measurement contained in any mixture; 21/1991 S. 2(*e*).

"prescribed goods" means goods specified in the Second Schedule; Second Schedule.

"recipient" in relation to a supply of goods and services means the person to whom the goods and services are supplied;

"registered charitable organization" has the meaning given to it under the Charities Act; 32/2013 5th Sch.

"registered taxpayer" means a person who is registered pursuant to section 27 and is liable to pay tax under this Act;

"services" means the matters specified in the Fourth Schedule; 10/1995 S. 2(*a*)(ii). Fourth Schedule.

"service importer" means the recipient of imported services; 10/2014 S. 2(*h*).

"tax" means—

(*a*) general consumption tax imposed under section 3; or

(*b*) special consumption tax imposed under section 9;

"tax invoice" means an invoice issued under section 22;

[The inclusion of this page is authorized by L.N. 104A/2019]

10/2014 S. 2(*i*).

"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

Third Schedule.

(iv) any activity specified in the Third Schedule; and

"taxable period" in relation to a registered taxpayer means the period prescribed as the period in respect of which a return of tax is to be made;

10/2014 S. 2(*j*).

"taxable supply" means any supply of goods and services on which tax is imposed under section 3;

"trustee" includes a liquidator, executor or administrator, receiver and Trustee in Bankruptcy.

10/1995 S. 2(*b*).

(2) For the purposes of this Act—

(*a*) the process or method of manufacture includes—

(i) the generation of electricity;

(ii) the production of processed water;

(iii) the retreading of tyres;

(iv) the assembling or rebuilding of a motor vehicle using a new chassis;

(v) the dyeing, printing and finishing of fabrics;

(vi) printing;

(*b*) a taxable activity includes anything done in connection with the commencement or termination of that activity;

[The inclusion of this page is authorized by L.N. 104A/2019]

PART II

GENERAL CONSUMPTION TAX

Imposition of General Consumption Tax

Imposition of general consumption tax.

3.—(1) Subject to the provisions of this Act, there shall be imposed, from and after the 22nd day of October, 1991, a tax to be known as general consumption tax—

(*a*) on the supply in Jamaica of goods and services by a registered taxpayer in the course or furtherance of a taxable activity carried on by that taxpayer; and

(*b*) on the importation into Jamaica of goods and services,

by reference to the value of those goods and services.

21/1991 S. 3(*a*).

(1A) From and after the 22nd day of October, 1991, general consumption tax shall be imposed on the second sale in Jamaica of motor vehicles, as defined in section 11 of the Road Traffic Act, by a person other than a registered taxpayer in accordance with the provisions of the second column of Group III of Part I of the First Schedule.

First Schedule.

10/1995 S. 3(*a*). 10/2014 S. 3(*a*).

(1B) General consumption tax shall be imposed on the manufacture in Jamaica of motor vehicles, as defined in section 11 of the Road Traffic Act, by any person who is not a registered taxpayer.

(2) General consumption tax shall be paid by—

(*a*) a registered taxpayer; and

(*b*) any other person, who imports into Jamaica any goods and services.

10/1995 S. 3(*b*). 10/2014 S. 3(*b*). Second Schedule.

(3) General consumption tax shall be payable in respect of the prescribed goods specified in Items 3, 4, 5, 6, 7, 8, and 10 of the Second Schedule.

10/1995 S. 3(*b*). 10/2014 S. 3(*c*).

(4) The prescribed goods specified in Items 2 and 9 of the Second Schedule are exempt from payment of general consumption tax.

[The inclusion of this page is authorized by L. N. 192A/2017]

Rate of general consumption tax. 10/1995 S. 4. 4/1997 Sch. *w.e.f.* 24.4.95 10/2014 S. 4. First Schedule.

4.—(1) General consumption tax shall—

(*a*) subject to paragraph (*b*), be at the rate of sixteen and one-half *per centum*;

(*b*) in relation to taxable supplies specified in the First Schedule, be at the rate specified in that Schedule.

(2) The Minister may, by order subject to affirmative resolution of the House of Representatives, amend the rates of general consumption tax referred to in subsection (1).

When general consumption tax payable. 21/1991 S. 4.

5. General consumption tax shall be due and payable—

(*a*) at the time when goods are entered for home consumption under the Customs Act; and

(*b*) in any other case, at the time of supply.

Time and Value of Supply

Time of supply for purposes of general consumption tax.

6.—(1) Except as other provided in this section or in regulations made under this Act, a taxable supply takes place for the purposes of this Part when—

(*a*) an invoice for the supply is issued by the supplier; or

(*b*) payment is made for the supply; or

(*c*) the goods are made available, or the services are rendered, as the case may be, to the recipient,

whichever first occurs.

(2) Where goods are supplied—

(*a*) under an agreement for hire-purchaser; or

(*b*) under an arrangement whereby the recipient has an option to return the goods to the supplier,

the supply takes place, for the purposes of this Act, when the goods are made available to the recipient.

[The inclusion of this page is authorized by L. N. 192A/2017]

(3) Where goods or services are supplied progressively or periodically under an agreement that provides for the consideration to be paid from time to time upon the supplier giving invoices, the goods or services shall be regarded as being supplied at the time when—

(*a*) an invoice for the supply is given by the supplier; or

(*b*) payment is made for the supply; or

(*c*) payment for the supply becomes due,

whichever first occurs.

(4) Where a contract for a taxable supply provides for the retention by the recipient of part of the purchase price pending satisfactory completion of the contract or part thereof, tax shall become payable on the part of the purchase price so retained when such payment becomes due to or is received by the supplier, whichever is earlier.

(5) Where a taxable supply is made under an agreement other than a hire-purchase agreement, and the taxable supply is appropriated for the use of some person other than the purchaser under the terms of the agreement in circumstances where the total consideration is not determined at the time of appropriation, the supply shall be deemed to have taken place when payment of the consideration or part thereof becomes payable or is received or a tax invoice is issued, whichever first occurs.

(6) Where a registered taxpayer, by means of a machine, meter or other device operated by coin or token, makes a taxable supply for a consideration in money, the time of such supply shall be regarded as the time when such coin or token is removed from the machine, meter or other device by or on behalf of the registered taxpayer.

(7) Where a taxable supply is made by an insurer pursuant to a contract of insurance, a supply takes place for the purposes of this Act at the time when payment is made to a broker or insurer for that supply. 21/1991 S. 5(*b*).

[The inclusion of this page is authorized by L. N. 192A/2017]

(8) In subsection (7) "contract of insurance" includes a policy of insurance and renewal thereof but does not include a policy of life assurance, health insurance or reinsurance.

Value of supply for purposes of general consumption tax.
21/1991 S. 6(a)(i).
10/2014 S. 5(a), (b).
10/1995 S. 5(a)

7.—(1) Subject to subsections (2) and (3), the value of a taxable supply shall, for the purposes of this Part, be determined in the following manner—

(*a*) if the consideration for the supply consists wholly of money, then the value of the supply shall be the consideration, including duties, levies, fees, charges and special consumption tax, if any, but excluding general consumption tax;

(*b*) if the supply is for consideration partly consisting of money, then the value of the supply shall be deemed to be its open market value;

(*c*) if the supply is not the only matter to which the total consideration applies, then the value of the supply shall be taken as that part of the consideration applicable to the supply;

9/2014 S. 5(*c*).

9/2014 S. 5(*d*).

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

9/2014 S. 5(*d*).

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

(2) Where the consideration is payable by a connected person, then the value of the supply shall be taken to be its open market value.

10/1995 S. 5(*b*).

(2A) Where a taxable supply is a motor vehicle to which Group IV of Part I of the First Schedule applies, the value of the supply shall be its open market value.

First Schedule.

21/1991 S. 6(*b*).

(3) The value of a taxable supply used in the circumstances described in section 18(2) shall be the cost incurred by the registered taxpayer in acquiring that supply.

[The inclusion of this page is authorized by L. N. 192A/2017]

Value of imported goods for purposes of general consumption tax. 10/2014 S. 6(a), (b).

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

10/2014 S. 6(*c*).

(2) Where goods are imported into Jamaica by any person who is not a registered taxpayer, the value of that supply shall be the aggregate of—

(*a*) the value specified in subsection (1); and

(*b*) such percentage of that value as may be determined by the Commissioner, having regard to the price which the supply would fetch on a sale made by a retailer on the open market.

(3) Subsection (2) shall not apply to any goods which the Commissioner of Customs and Excise is satisfied are intended for personal use and not for resale.

PART III

SPECIAL CONSUMPTION TAX

Imposition of Special Consumption Tax

8A. [*Repealed by Act 10 of 2014, S. 7.*]

Imposition of special consumption tax.

9. Subject to the provisions of this Act, there shall be imposed, from and after the 22nd day of October, 1991, a tax to be known as special consumption tax on the manufacture in or importation into Jamaica of prescribed goods.

Rates of special consumption tax. Second Schedule.

10.—(1) Special consumption tax shall be payable at the rates specified in the Second Schedule.

[The inclusion of this page is authorized by L. N. 192A/2017]

(2) The Minister may by order, subject to affirmative resolution of the House of Representatives, amend the rates of special consumption tax referred to in subsection (1).

By whom special consumption tax payable.

11. Special consumption tax shall be payable—

(*a*) by every registered taxpayer who manufactures prescribed goods; and

(*b*) by any person who imports prescribed goods into Jamaica.

Exemption of registered charitable organization from special consumption tax. 32/2013 Sch.

11A. Notwithstanding anything to the contrary, no special consumption tax shall be payable upon any article imported into Jamaica or taken out of bond in Jamaica by a registered charitable organization and shown to the satisfaction of the Commissioner to be required for the charitable purposes of that organization.

When special consumption tax becomes due and payable.

12.—(1) Special consumption tax shall be payable—

(*a*) subject to subsection (2), in relation to prescribed goods manufactured in Jamaica, immediately before such goods are removed from a factory or, in the case where the goods are permitted or required under the Excise Duty Act to be moved from a factory to an excise warehouse or a private excise warehouse, immediately before such goods are removed from that warehouse; or

(*b*) in relation to prescribed goods imported into Jamaica, when such goods are entered for home consumption pursuant to the Customs Act.

(2) The Commissioner may, in relation to prescribed goods referred to in subsection (1)(*a*), authorize the payment of special consumption tax at such times and subject to such conditions as he may specify.

Value of Prescribed Goods

Value of prescribed goods.

13.—(1) The value of prescribed goods (other than the prescribed goods referred to in subsections (2) and (3)) shall, for the purposes of special consumption tax, be determined in the following manner—

(*a*) if the goods are imported into Jamaica, the value shall be the aggregate of—

[The inclusion of this page is authorized by L. N. 192A/2017]

(i) the value of the goods as determined under the Customs Act; and

(ii) the amount of customs duty payable; and

(iii) any additional stamp duty on inwards customs warrants; 21/1991 S. 8(a)(i).

(*b*) if the goods are manufactured in Jamaica, the value shall be the price at which the goods are sold by the manufacturer to a person who is not a connected person. 21/1991 S. 8(a)(i).

(2) Where special consumption tax is chargeable on beer, wines and other alcoholic beverages produced by fermentation, cordials, liqueurs and spirits by reference to their value, that value shall be the price, inclusive of all duties and special consumption tax payable, which, in the opinion of the Commissioner, such goods would fetch on a sale at arms length to a retailer on the open market in Jamaica. 4/1997 Sch. *w.e.f. 22.10.91.* 4/1997 Sch. *w.e.f. 21.4.95.*

(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. 10/2014 S. 8(a).

(3) The value of unmanufactured tobacco or refuse tobacco, cigars, cheroots, cigarillos containing tobacco or tobacco substitutes, smoking and other manufactured tobacco, snuff, cigarettes and petroleum products shall be determined in accordance with the Second Schedule. 4/1997 Sch. *w.e.f. 21.4.95.* Second Schedule. 10/2014 S. 8(b).

(4) For the purposes of subsection (2), the goods specified therein shall be deemed to be supplied—

(*a*) at the time when special consumption tax in respect of those goods becomes due; and

(*b*) otherwise than in bulk.

(5) The reference to price in subsection (1)(*b*) includes a reference to any amount representing the cost of—

(*a*) advertising, financing, servicing or any similar cost in relation to the prescribed goods; and

(*b*) any wrapper, package, box, bottle or other container in which such goods are contained.

(6) In subsection (2)—

[The inclusion of this page is authorized by L. N. 192A/2017]

"beer" includes ale, porter, spruce beer, black beer, or any other type of beer, and liquor which is made or supplied as a description of beer, or a substitute for beer which on analysis of a sample thereof is found to contain more than 1.10 per cent of alcohol by volume;

21/1991 S. 8 (*a*)(ii).

4/1997 Sch. *w.e.f. 7.3.97.*

"cordials", "liqueurs" and "wines and other alcoholic beverages produced by fermentation" have the meaning assigned to them, respectively, in the Explanatory Notes to Chapter 22 of the Harmonized Commodity Description and Coding System (HS) referred to in paragraph 1 (2) of the General Provisions to the Customs Tariff (Revision) Resolution, 1972;

"spirits", means distilled spirits of any description and includes all liquor mixed with spirits, all mixtures, compounds or preparations made with spirits and beer of a strength greater than 11.4 per cent of alcohol by volume but does not include methylated spirits, perfumes or toilet water.

21/1991 S. 8(*a*)(ii).

4/1997 Sch. *w.e.f. 21.4.95*

(7) In subsection (3) "cigarette" means a roll of tobacco or any substitute for tobacco the wrapper of which is paper or any other substance other than tobacco and which forms part of the cigarette.

Provisions relating to non-payment and remittance of Special Consumption Tax

Partial exemption from special consumption tax. Second Schedule 21/1991 S. 8(*b*). 10/2014 S. 9.

14. Where the Commissioner is satisfied that diesel oil mentioned in the proviso to Item No. 9(*d*) and (*e*) of the Second Schedule is intended for use by any company licensed to supply electricity for public purposes he may exempt such diesel oil from special consumption tax to the extent specified in that Schedule.

Circumstances in which no special consumption tax payable. 10/2014 S. 10.

15.—(1) No special consumption tax shall be payable on any prescribed goods—

(*a*) shipped as stores or exported;

(*b*) delivered in the Island for the use of the Jamaica Defence Force; or

[The inclusion of this page is authorized by L. N. 192A/2017]

(*c*) permitted by regulations made under this Act to be used for any purpose free of tax and duly used for that purpose.

(2) Prescribed goods shall, for the purpose of subsection (1)(*a*), be deemed to have been shipped as stores or exported if they have been shipped as stores or exported in accordance with the provisions of the customs and excise laws relating to goods exported on drawback.

(3) Where prescribed goods are delivered in the Island for use by the Jamaica Defence Force, a certificate in respect of each delivery shall be signed by the officer for the time being in command of such Force and produced to the Commissioner stating that the prescribed goods are for such use.

Circumstances in which Commissioner may remit special consumption tax.

16.—(1) If any goods liable to special consumption tax are lost or destroyed by unavoidable accident before delivery from a Customs area, or before delivery from a factory or warehouse, or while being removed from a factory or warehouse, or while being shipped for export, or for use as stores, or in the course of delivery from or to any factory or warehouse or being received into a warehouse the Commissioner may remit the tax if satisfied that such goods have not been and will not be used or consumed in the Island.

(2) A registered taxpayer who intends to destroy any prescribed goods liable to special consumption tax shall inform the Commissioner of his intention describing the goods and the goods may be destroyed subject to any directions given by the Commissioner.

(3) The Commissioner may remit the special consumption tax on any deficiency of spirits or beer shown to his satisfaction to have been reasonably caused by leakage, evaporation or absorption.

(4) Where any prescribed goods which have been removed from a factory or warehouse or from a Customs area have become spoilt or unfit for use or do not meet

the specifications of the trade, the Commissioner may, in his discretion, permit the goods to be returned to the factory or warehouse to be destroyed or otherwise disposed of to his satisfaction, and thereupon the amount of special consumption tax may be credited to the registered taxpayer or, if the Commissioner thinks necessary, be refunded to that taxpayer.

(5) In this section "Customs area" has the same meaning as in the Customs Act and "warehouse" means a Queen's or private warehouse under that Act or an excise warehouse or private warehouse under the Excise Duty Act.

17. [*Repealed by Act 21 of 1991.*]

10/2014
S. 11.

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.

10/2014
S. 11.

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.

10/2014
S. 11.

PART IV

PROVISIONS RELATING TO MAKING OF TAXABLE SUPPLY

Meaning of supply.

18.—(1) For the purposes of this Act "supply" includes—

(*a*) the sale, transfer or other disposition of goods by a registered taxpayer so that the goods sold, transferred or otherwise disposed of no longer form part of the assets of a taxable activity;

[The inclusion of this page is authorized by L. N. 192A/2017]

(8) The matters specified in the Fourth Schedule shall constitute the provision of services. Fourth Schedule. 21/1991 S. 9(f).

(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. 10/2014 S. 12.

19. A taxable supply shall be deemed to take place in Jamaica— Place of supply.

(*a*) if the supplier is resident in Jamaica; or

(*b*) if the supplier is not so resident and—

(i) in the case of goods, the goods are in Jamaica at the time of the supply; or

(ii) in the case of services, the services are performed or utilized in Jamaica, as the case may be.

PART V

MISCELLANEOUS PROVISIONS RELATING TO TAX

20.—(1) Every registered taxpayer shall, in respect of each taxable period, calculate the amount of tax payable by him in accordance with regulations made under section 63, and shall pay over that amount in accordance with those regulations. Calculation of tax.

(2) For the purposes of this Act, the tax payable by a registered taxpayer in respect of each taxable period shall— 10/2014 S. 13.

(*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.

[The inclusion of this page is authorized by L. N. 192A/2017]

10/2014 S. 13.

(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.

Conversion of consideration in foreign currency.

21. For the purposes of this Act, the amount of any consideration that is in a foreign currency shall be converted to Jamaican currency at such rate as may be specified by the Bank of Jamaica at the time when the tax becomes due and payable in accordance with section 5 or 12, as the case may be.

Tax invoice *etc.* to be issued.

22. A registered taxpayer shall—

(*a*) in respect of a taxable supply made by him to another registered taxpayer, issue a tax invoice containing such particulars as may be prescribed;

(*b*) in respect of a taxable supply made by him to any other person, issue a receipt showing separately particulars as to the value of the supply and the amount of tax chargeable in respect of that supply, so, however, that the provisions of this paragraph shall not apply in any case where the particulars as aforesaid are clearly displayed on the supply concerned, or in such other manner as may be prescribed.

21/1991 S. 11.

Provisions regarding payment of tax where registered taxpayer no longer registered.

23.—(1) Subject to subsection (2), where a registered taxpayer ceases to be a registered taxpayer, tax shall be payable on any taxable supply forming part of the assets of his taxable activity immediately before he so ceases.

(2) Tax shall not be payable pursuant to subsection (1) if—

(*a*) [*Deleted by Act 10 of 2014, S. 14(a).*].

[The inclusion of this page is authorized by L. N. 192A/2017]

(*b*) the taxable activity is carried on by some other person after the registered taxpayer is declared bankrupt or is certified to be otherwise incapable of carrying on that taxable activity or has died; or

(*c*) the registered taxpayer proves to the satisfaction of the Commissioner General— L.N. 165/1999. 10/2014 S. 14(*b*).

(i) that he was allowed no credit for input tax in respect of the taxable supply; or

(ii) that the taxable supply was not part of the assets of the taxable activity acquired by him from some other registered person.

Payment of tax in respect of tourist accommodation and services or insurance contract. 10/1995 S. 7. 10/2014 S. 15(*a*).

23A.—(1) Where a taxable activity consists of the supply of—

(*a*) tourist accommodation; or

(*b*) services offered to tourists through the operation of a tourism enterprise as defined in section 2 of the Tourist Board Act,

it shall be the responsibility of the operator of the accommodation or services to collect the tax chargeable in respect of that taxable activity and pay the tax to the Commissioner General, in accordance with the provisions of section 33(1). 10/2014 S. 15(*b*). L.N. 165/1999.

(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). 10/2014 S.15(*c*).

(2) In subsection (1)—

"operator" means the person who owns the business concerned with the operation of the tourist accommodation or services referred to in that subsection and

[The inclusion of this page is authorized by L. N. 192A/2017]

includes the manager or other principal officer of that business;

"tourist" has the same meaning as in section 2 of the Tourist Board Act;

"tourist accommodation" means accommodation offered to tourists in an apartment, a hotel, resort cottage or any other group of buildings within the same precinct.

Payment of tax in respect of imported services.

10/2014 S. 16.

23B.—(1) Subject to subsection (3)—

(*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—

[The inclusion of this page is authorized by L. N. 192A/2017]

(*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.

Zero-rated taxable supply. First Schedule. 10/2014 S. 17.

24. Tax in respect of the supply in Jamaica or the importation into Jamaica of any taxable goods or services specified in Part II of the First Schedule shall be at a rate of zero per cent.

Exemption from tax. Third Schedule.

25. The goods and services specified in the Third Schedule shall be exempt from the payment of tax under this Act.

PART VI

REGISTRATION OF PERSONS TO WHOM ACT APPLIES

Interpretation. L.N. 165/1999.

25A. In this Part "Commissioner" means the Commissioner of Tax Administration Services.

Application for registration by persons carrying on a taxable activity.

26.—(1) Every person who, on or after the coming into operation of this section, carries on a taxable activity is liable to be registered under this Act and shall apply to the Commissioner in such form as may be prescribed or approved by the Commissioner to be so registered.

(2) Where a taxable activity is carried on by two or more persons as a partnership, application shall be made to the Commissioner for registration of the partnership under this Act.

(3) An application under this section shall be made within thirty days after the coming into operation of this section, or, as the case may require, within twenty-one days after the commencement of the taxable activity so, however, that the Commissioner may, if satisfied that the circumstances so warrant, extend the time specified in this subsection. 21/1991 S. 12.

[The inclusion of this page is authorized by L. N. 192A/2017]

Registration. 10/2014 S. 18.

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. 10/2014 S. 18.

28.—(1) Where the Commissioner General has 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

[The inclusion of this page is authorized by L. N. 192A/2017]

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.

Requirement to submit information. 40/2013 3rd Sch.

28A. With effect from the date of commencement of the Companies (Amendment) Act, 2013, any person applying to register a company under the Companies Act or a business name under the Registration of Business Names Act shall, if the company will be or the person is required to register as a taxpayer under this Act (and, in the case of a person applying for registration of a business name, if the person is not already registered as a taxpayer under this Act), complete and submit to the Registrar of Companies the appropriate section of the form set out as Form BRF 1 in the Sixteenth Schedule to the Company Act.

Exemption from registration. Third Schedule. 10/1995 S. 8(*b*).

29.—(1) A person who supplies goods and services specified in the Third Schedule shall be exempt from being registered under this Act in respect of those goods and services.

(2) Notwithstanding subsection (1), the Commissioner may register as a registered taxpayer any person who is engaged in the growing of agricultural produce and who—

(*a*) exports that produce either directly or through an organization established for the purpose of exporting that produce; or

(*b*) sells that produce to a registered taxpayer for use in the production of finished goods.

Registration of partnership.

30.—(1) Where a partnership is required to be registered under this Act—

(*a*) the registration shall be in the name under which the partnership trades; and

(*b*) the individual partners shall not be registered or be liable to be registered under this Act in relation to the taxable activity carried on by the partnership.

[The inclusion of this page is authorized by L. N. 192A/2017]

(2) The supply of goods or services made or received in the course or furtherance of a partnership shall be regarded as being made or received by that partnership and not by any individual partner.

(3) For the purposes of this Act, the business of a partnership shall not be affected by any change of partners.

(4) The partners in any partnership are jointly and severally responsible for any liability or obligation incurred under this Act by that partnership and a partner shall, for the purposes of this Act, not cease to be a partner until the Commissioner receives notification in writing of such cessation:

Provided that this subsection shall not apply to any partner who contributes to capital or the common stock of the partnership but who is not otherwise concerned in the day to day operation of the business of the partnership.

(5) Any document which is served on any partnership pursuant to this Act or regulations made thereunder shall be deemed to be also served on the partners thereof.

(6) In this section "partnership" includes a joint venture, an unincorporated body and trustees of a trust.

Cancellation of registration. 10/2014 S. 19.

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 sub-section (2) may, in accordance with section 40(1), object to the proposed cancellation.

(4) If, after considering any objection made under sub-section (3), the Commissioner General decides to cancel the registration, the Commissioner General shall inform the

[The inclusion of this page is authorized by L. N. 192A/2017]

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. 10/2014 S.19.

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.

Registered taxpayer to display certificate. 10/2014 S. 20.

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

[The inclusion of this page is authorized by L. N. 192A/2017]

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.

16/2014 S. 2.

PART VIA

GCT GROUPS

Interpretation. 16/2014 S. 2.

32B.—(1) In this Part—

"affiliated" has the same meaning as in section 2(1) of the Companies Act;

"associate" has the same meaning as in section 2(1) of the Companies Act;

"company" means a company incorporated under the Companies Act or registered under Part X of that Act;

"connected" has the meaning assigned to it by section 2(2) of the Income Tax Act;

"entity" means—

(*a*) a company; or

(*b*) any other body corporate, that is regulated under any one or more of the following Acts—

(i) the Bank of Jamaica Act;

(ii) the Banking Act;

(iii) the Building Societies Act;

(iv) the Financial Institutions Act;

[The inclusion of this page is authorized by L. N. 192A/2017]

(v) the Insurance Act;

(vi) the Securities Act;

"GCT group" means two or more affiliated entities that have been approved under section 32C(1) to be treated as a single taxpayer;

"permanent establishment", shall be construed in accordance with subsections (4), (5), (6) and (7);

"representative entity", in relation to a GCT group, means an entity within a GCT group, designated by the Commissioner General under section 32C(2) to be the representative entity of the GCT group.

(2) The Minister may by order published in the *Gazette* amend the definition of "entity" in subsection (1) to add thereto, remove therefrom or modify any reference therein to, any category of business organization.

(3) Upon the coming into operation of the Banking Services Act, 2014, the references in the definition of "entity" in subsection (1) to the Banking Act, the Building Societies Act and the Financial Institutions Act, shall be treated as referring to the Banking Services Act, 2014.

(4) For the purposes of this section, "permanent establishment" means, subject to subsections (5), (6) and (7), a fixed place of business through which the business of an entity is wholly or partly carried on, and includes—

(*a*) a place of management;

(*b*) a branch;

(*c*) an office;

(*d*) a factory;

(*e*) a workshop; and

(*f*) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources,

but does not include—

30/2015 S. 8.

(*g*) a building site or construction or installation project that does not last for more than three months;

(*h*) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the entity;

(*i*) the maintenance of a stock of goods or merchandise belonging to the entity solely for the purpose of storage, display or delivery;

(*j*) the maintenance of a stock of goods or merchandise belonging to the entity solely for the purpose of processing by another entity;

(*k*) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the entity;

(*l*) the maintenance of a fixed place of business solely for the purpose of carrying on, for the entity, any other activity of a preparatory or auxiliary character;

(*m*) the maintenance of a fixed place of business solely for any combination of activities mentioned in paragraphs (*h*) to (*l*), if the overall activity of the fixed place of business resulting from that combination is of a preparatory or auxiliary character;

(5) Where a person, other than an agent of an independent status referred to in subsection (6), is acting on behalf of an entity and has, and habitually exercises, in Jamaica an authority to conclude contracts in the name of the entity, that entity shall be deemed to have a permanent establishment in Jamaica in respect of any activities which that person undertakes for the entity, unless the activities of that person are limited to those mentioned in paragraphs (*h*) to (*m*) of subsection (4) which, if exercised through a fixed place of business, would not make the fixed place of business a permanent establishment under the provisions of those paragraphs.

(6) An entity shall not be deemed to have a permanent establishment in Jamaica merely because it carries on business in Jamaica through a broker or any agent of an independent status, if any such broker or agent is acting in the ordinary course of the business of that broker or agent.

(7) The fact that an entity that is resident in Jamaica controls or is controlled by an entity that is resident outside Jamaica, or carries on business outside Jamaica (whether through a permanent establishment or otherwise), shall not of itself constitute either entity a permanent establishment of the other.

Approval of GCT group. 16/2014 S. 2.

32C.—(1) Subject to the provisions of this Part, the Commissioner General may grant an application to approve, as a GCT group, two or more affiliated entities being treated as a single taxpayer for the purposes of this Act if the Commissioner General is satisfied that—

(*a*) such treatment is not likely to prejudice the collection of tax, result in a significant loss of revenue or facilitate the obtaining of a tax advantage;

(*b*) each entity meets the requirements to be an entity within a GCT group that are set out in section 32D; and

(*c*) the application for approval has met the requirements of section 32E.

(2) Where the Commissioner General approves a GCT group, the Commissioner General shall designate, as the representative entity of the GCT group, a company within the GCT group that is a registered taxpayer.

Requirements for entities within a GCT group. 16/2014 S. 2.

32D.—(1) Each entity within a GCT group or proposed GCT group in an application under section 32E shall—

(*a*) be affiliated with every other entity within the GCT group;

(*b*) have a permanent establishment in Jamaica;

[The inclusion of this page is authorized by L. N. 192A/2017]

(*c*) have the same accounting basis (such as cash basis or accrual basis) as all the other entities within the GCT group or proposed GCT group;

(*d*) not be an entity within any other GCT group or proposed GCT group; and

(*e*) not have any outstanding liability for revenue payable under this Act or under any other law relating to revenue.

(2) Notwithstanding section 34, an entity within a GCT group is not permitted to file a separate return under that section.

(3) In this section, "revenue" includes any tax, duty or other impost, and any fee, levy, fine, interest, penalty, surcharge or other charge relating to any tax, duty or other impost.

Application for approval as a GCT group. 16/2014 S. 2.

32E.—(1) All of the entities that are desirous of being treated as a GCT group for the purposes of this Act shall make a joint application to the Commissioner General in the prescribed form and manner for approval as a GCT Group.

(2) The application under subsection (1) shall propose that one of the applicant entities be designated as the representative entity of the GCT group.

Decision by Commissioner General on application. 16/2014 S. 2.

32F.—(1) Where the Commissioner General decides to grant an application made under section 32E, the Commissioner General shall notify in writing the representative entity designated under section 32C(2) of the decision, and of the date when the approval of the GCT group under section 32C shall come into effect.

(2) The Commissioner General may require any of the entities making the application under subsection (1) to furnish such additional information or documents as he may specify.

(3) Where the Commissioner General refuses an application under section 32E, he shall notify in writing the proposed representative entity of the decision, stating the reasons for the refusal.

[The inclusion of this page is authorized by L. N. 192A/2017]

Treatment of entities within GCT group for tax purposes. 16 2014 S. 2

32G.—(1) Subject to subsection (2)—

(*a*) any taxable activity carried on by an entity within a GCT group shall be deemed to be a taxable activity carried on by the representative entity of the GCT group and not to be carried on by any other entity within the GCT group;

(*b*) any supply of goods and services made to an entity within a GCT group shall be deemed to be a supply made to the representative entity of the GCT group;

(*c*) any supply of goods and services, other than a taxable supply, made by an entity within a GCT group shall be deemed to be made by the representative entity of the GCT group;

(*d*) any taxable supply of goods and services made by an entity within a GCT group (other than a taxable supply of goods and services referred to in paragraph (*e*)) shall be deemed to be a supply made by the representative entity of the GCT group; and

(*e*) any taxable supply of goods and services made by an entity within a GCT group to another entity within the GCT group shall be disregarded for the purposes of this Act.

(2) The provisions of subsection (1) shall only apply to an entity within a GCT group in respect of a supply of goods and services made by or to that entity during the period when that entity is within the GCT group.

(3) A representative entity may claim as a tax credit such input tax paid or payable that the entities within the GCT group would, were they not within a GCT group, be entitled to claim.

(4) Any credit or refund of tax that is due to an entity within a GCT group, in respect of the period during which the entity is within the GCT group, shall instead be due to the representative entity of the GCT group.

(5) Each entity within a GCT group is liable severally and jointly with the other entities within the GCT group for tax

[The inclusion of this page is authorized by L. N. 192A/2017]

payable by the representative entity of the GCT group, and the liability incurred while the entity was within the GCT group shall continue notwithstanding that the entity has ceased to be within the GCT group.

Responsibility of representative entity of GCT group. 16/2014 S. 2.

32H.—(1) The representative entity of a GCT group shall be responsible for complying with this Act on behalf of all of the entities within the GCT group, whether or not the other entities within the GCT group are registered taxpayers.

(2) Notwithstanding subsection (1), all entities within the GCT group shall be deemed to be registered taxpayers for the purpose of the exercise of the powers and duties of the Commissioner General under this Act.

(3) The provisions of this Act that apply to registered taxpayers shall apply to the representative entity of a GCT group—

(*a*) as a registered taxpayer in its own right; and

(*b*) in its capacity as the representative entity of the GCT group.

(4) Without prejudice to the generality of subsection (1), (2) and (3), the representative entity of a GCT group shall—

(*a*) ensure that proper records of all transactions of entities within the GCT group are kept in accordance with this Act;

(*b*) file returns required under this Act on behalf of all entities within the GCT group;

(*c*) pay any tax or other amount under this Act that the GCT group or any entity within the GCT group is liable to pay;

(*d*) where applicable, act as a tax withholding entity for the purposes of this Act; and

(*e*) make records, in respect of the GCT group and entities therein, available for inspection by the Commissioner General for the purposes of this Act.

(5) The representative entity of a GCT group shall

notify the Commissioner General—

(*a*) of any circumstances that would require the Commissioner General, under section 32J, to revoke the approval of the GCT group under this Part;

(*b*) if any entity within GCT group ceases to meet the requirements of section 32D;

(*c*) of any other circumstance that would require any entity within the GCT group, as a registered taxpayer (which shall include any entity that is deemed to be a registered taxpayer under subsection (2)), to notify the Commissioner General thereof.

(6) A representative entity shall give notification of any circumstance under subsection (5), within thirty days after the representative entity becomes aware of that circumstance.

(7) The provisions of this section apply to a representative entity of a GCT group in respect of the period during which the representative entity is the representative entity of the GCT group, notwithstanding that it has ceased to be the representative entity.

Application by representative entity to make changes to a GCT group. 16/2014 S. 2.

321.—(1) The Commissioner General may, upon application by the representative entity of a GCT group, in such form and manner as may be prescribed, approve any one or more of the following—

(*a*) the addition to the GCT group of an entity that meets the requirements of section 32D;

(*b*) the addition to the GCT group of an entity that—

(i) is affiliated with the entities within the GCT group, but;

(ii) does not meet one or more of the requirements of section 32D;

(*c*) the removal of an entity from the GCT group;

(*d*) the designation of another entity within the GCT group to be the representative entity of the GCT group;

[The inclusion of this page is authorized by L. N. 192A/2017]

(*e*) the revocation of the approval of the GCT group.

(2) The Commissioner General shall notify in writing the representative entity of the relevant GCT group of the decision of the Commissioner General in respect of an application under subsection (1), within sixty days of the receipt by the Commissioner General of the application and of any additional information or documents required by the Commissioner General in connection therewith.

Revocation of approval or removal from GCT group by Commissioner General. 16/2014 S. 2.

32J.—(1) The Commissioner General may revoke the approval of a GCT group if the Commissioner General is satisfied that—

(*a*) the main purpose or effect of the arrangements entered into pursuant to the approval has been to obtain a tax advantage; or

(*b*) the representative entity has not complied with its obligations under this Part or has ceased to meet the requirements under section 32D.

(2) The Commissioner General may remove any entity from the GCT group if that entity ceases to meet requirements of section 32D.

(3) The Commissioner General shall determine the effective date of—

(*a*) any revocation of approval of a GCT group under subsection (1);

(*b*) any removal of an entity from a GCT group under subsection (2).

(4) The Commissioner General shall notify in writing the representative entity of the relevant GCT group of a decision under subsection (1) or (2), and the decision shall take effect from the first day of the month next following the date of such notification.

Provision to combat tax evasion. 16/2014 S. 2.

32K.—(1) If the Commissioner General is of the opinion that an arrangement of a type referred to in section 61, or a transaction of a type referred to in section 61A, has been entered into by any entity, or between any entities within a GCT

[The inclusion of this page is authorized by L. N. 192A/2017]

group, the Commissioner General may do any one or more of the following—

(*a*) revoke the approval of the GCT group;

(*b*) treat supplies of goods and services by and to any entity within the GCT group as supplies by that entity and not as supplies by the representative entity of the GCT group, notwithstanding section 32G;

(*c*) direct that an entity that is affiliated with, connected to, or an associate of any entity within the GCT group, be treated as part of the GCT group.

(2) The Commissioner General shall notify in writing the representative entity of the relevant GCT group of a decision under subsection (1), and the decision takes effect from the first day of the month next following the date of the particular notification.

(3) Without limiting the effect of section 32M, where the Commissioner General makes a decision under subsection (1), the Commissioner General may also notify in writing any entity to which the decision relates.

(4) For greater certainty it is declared that—

(*a*) section 61 applies in respect of any arrangement that is entered into by a GCT group or any of the entities within the GCT group; and

(*b*) section 61A applies in respect of any transaction that is entered into by a GCT group or any of the entities within the GCT group.

32L.—(1) Any person who is dissatisfied with a decision of the Commissioner General under this Part may appeal to the Commissioner of Taxpayer Appeals within thirty days after receiving notification of the decision of the Commissioner General. Appeals. 16/2014 S. 2.

(2) Upon an appeal under subsection (1), the Commissioner of Taxpayer Appeals may confirm, vary or vacate the decision that is the subject of the appeal.

[The inclusion of this page is authorized by L. N. 192A/2017]

(3) A person who is dissatisfied with a decision of the Commissioner of Taxpayer Appeals may appeal to the Revenue Court within thirty days after receiving notification of that decision, and the Revenue Court may make such order as it sees fit.

Service on representative entity deemed service on each of group's entities. 16/2014 S. 2.

32M. For the purposes of this Part, any notice delivered to a representative entity of a GCT group shall be deemed to have been delivered to each of the entities within the GCT group.

PART VII

ADMINISTRATION OF TAX

RETURNS

Returns required from registered taxpayer.

33.—(1) A registered taxpayer shall, within such period as may be prescribed, whether or not he makes a taxable supply during any taxable period—

(*a*) furnish to the Commissioner a return in a form prescribed or approved by the Commissioner containing such particulars as may be prescribed; and

(*b*) pay to the Commissioner the amount of tax, if any, payable by that registered taxpayer in respect of the taxable period to which the return relates.

(2) A registered taxpayer who ceases to be so registered shall furnish to the Commissioner, not later than one month from the date of so ceasing, a final return in respect of the last taxable period during which he was so registered.

(3) The Commissioner may require a registered taxpayer (whether in his own behalf or as agent or trustee) to furnish the Commissioner with such other information relating to the return as the Commissioner considers necessary.

L.N. 165/1999.

(4) In this section and in sections 34, 35 and 37 "Commissioner" means the Commissioner of Inland Revenue.

[The inclusion of this page is authorized by L. N. 192A/2017]

Application for branch or division to file separate returns.

34.—(1) Where a taxable activity of a registered taxpayer is carried out in more than one branch or division, that taxpayer may apply in writing to the Commissioner for permission to file separate returns in respect of each branch or division.

(2) Where the Commissioner receives an application under subsection (1) and is satisfied that each branch or division—

(*a*) maintains an independent system of accounting; and

(*b*) can be separately identified by reference to the nature of activities carried on at the location of the branch or division,

the Commissioner may in writing permit the registered taxpayer to file separate returns in relation to each such branch or division subject to such conditions as he may impose.

(3) The Commissioner may in writing revoke any permission granted pursuant to subsection (2) where—

(*a*) the registered taxpayer fails to comply with any conditions thereof;

(*b*) the Commissioner is satisfied that the requirements of paragraphs (*a*) and (*b*) of that subsection are no longer met; or

(*c*) the registered taxpayer, in writing, requests such revocation.

Commissioner may amend return.

35. A registered taxpayer may, after making a return under section 33, request the Commissioner to amend that return and the Commissioner shall do so upon being satisfied that the return ought to be amended.

Keeping of Records

Registered taxpayer to keep records.

36. Every registered taxpayer shall—

(*a*) keep such accounts, books and records as may be prescribed;

(*b*) if required by an authorized person, produce at such time and place as the authorized person may specify, any accounts, books, records or other documents

[The inclusion of this page is authorized by L. N. 192A/2017]

10/2014 S. 21.

relating to the taxable activity;

(*c*) produce at such times as an authorized person may specify, such other information as the authorized person may require or as may be prescribed.

Demand Notice and Assessment

Demand for payment of tax.

37. Where a registered taxpayer fails to make payment on account of tax, the Commissioner shall issue a notice (hereinafter referred to as a "demand notice") to the registered taxpayer for payment of such tax.

Commissioner may make assessment. 10/2014 S. 22(a).

38.—(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.

10/2014 S. 22(a).

(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.

L.N. 165/1999.

(3) Where no payment of tax is made on the date on which tax is due and payable, the Commissioner of Inland Revenue may, if satisfied that the delay in payment is not due to the wilful neglect or default of the taxpayer, specify a time within which the tax is to be paid.

L.N. 165/1999. 10/2014 S. 22(b).

(4) The Commissioner General may, to the best of his judgment, make an assessment of the tax chargeable on any goods which no longer form part of the taxable supply of a registered taxpayer and for which no satisfactory account can be given by that taxpayer.

[The inclusion of this page is authorized by L. N. 192A/2017]

(4A) Where the Commissioner registers a person as a registered taxpayer pursuant to section 28(2), the Commissioner may make an assessment of the tax deemed by him to be due and payable in respect of supplies deemed by the Commissioner to be taxable supplies, made by that person during each taxable period beginning from the date referred to in section 28(3)(*b*) and beginning on the date on which he is so registered. 21/2001 S. 3.

(5) Where an amount which is payable by a registered taxpayer has been assessed and notified to that taxpayer, the amount shall, subject to section 40, be deemed to be the amount of tax due from that taxpayer and may be recovered accordingly, unless the assessment has been withdrawn or reduced.

(6) It shall not be lawful for the Commissioner General, after the expiration of six years from the end of any taxable period, to make an assessment or alter an assessment so as to increase the amount payable thereunder. L.N. 165/1999. 10/2014 S. 22(*b*).

(7) Notwithstanding subsection (6), where a registered taxpayer with intent to defraud fails to make full disclosure of all the material facts necessary to determine the amount of tax payable for any taxable period it shall be lawful for the Commissioner General at any time to make or alter an assessment. L.N. 165/1999. 10/2014 S. 22(*b*).

(8) Notice of any assessment made or altered pursuant to this section shall be served on the taxpayer concerned.

(9) An assessment shall, subject to any amendment on objection or any determination on appeal, be deemed to be valid and binding notwithstanding any error, defect or omission therein or in any proceeding under this Part in relation thereto.

39. Except in proceedings on objection to an assessment under section 40— Assessment deemed correct except in proceedings on objection. L.N. 165/1999. 10/2014 S. 23.

(*a*) no assessment made by the Commissioner General shall be disputed in any court on the ground that the person so assessed is not registered under this Act; and

(*b*) every assessment and all particulars thereof shall be deemed to be correct and the liability of the person assessed shall be determined accordingly.

[The inclusion of this page is authorized by L. N. 192A/2017]

Objections

Registered taxpayer may object to assessment of tax. L.N. 165/1999. 10/2014 S. 24.

40.—(1) Subject to subsection (2), if any person disputes an assessment made upon him or any other decision of the Commissioner General, he may, within thirty days of the date of service of the notice of the assessment or other decision, as the case may be, apply to the Commissioner General by notice of objection in writing to review the assessment or other decision, as the case may be, stating precisely the grounds of his objection.

L.N. 165/1999. 10/2014 S. 24.

(2) The Commissioner General may, on receipt of a notice of objection under subsection (1), require the person giving such notice—

L.N. 165/1999.

(*a*) within such period (not being less than thirty days) as that Commissioner may specify, to make any return or furnish such particulars or produce such books of account or documents relating to the taxable supply as, in the opinion of that Commissioner, are affected by the notice of objection; and

(*b*) to appear before him to answer any lawful questions relevant to the matters under consideration.

(3) Where a person fails to comply with any requirement under subsection (2), the notice of objection served by that person shall cease to have effect and the assessment as made shall be final and conclusive.

(4) Where a person has objected to an assessment made upon him—

L.N. 165/1999. 10/2014 S. 24.

(*a*) in the event of his agreeing with the Commissioner General as to the amount at which he is liable to be assessed, the assessment shall be confirmed or amended accordingly; or

L.N. 165/1999.

(*b*) in any other event that Commissioner shall give notice in writing to that person of his decision in respect of the objection, so, however, that where that Commissioner fails to hand down his decisions within six months of the receipt by him of the objection and the delay is not attributable to the

[The inclusion of this page is authorized by L. N. 192A/2017]

person's omission or default, the assessment shall be null and void.

(5) Where no valid objection or appeal has been lodged within the time specified for such objection or appeal, or where the amount assessed has been agreed to under sub-section (4) or has been determined on appeal, the assessment as made, agreed to or determined, as the case may be, shall be final and conclusive.

(6) Where the Commissioner of Taxpayer Audit and Assessment is satisfied that owing to absence from the Island, sickness or other reasonable cause, a person was unable to make application under subsection (1) within the period specified for an objection to be made, he shall extend the period as may be reasonable in the circumstances. L.N. 165/1999.

(7) Where any person is dissatisfied with a decision of the Commissioner (other than a decision relating to an assessment made on that person) that person may appeal to the Revenue Court within thirty days of the receipt of the decision and the Revenue Court may make such order as it thinks fit.

Appeals

41.—(1) A person who is dissatisfied with a decision of the Commissioner General, relating to an assessment made upon that person may appeal to the Commissioner of Taxpayer Appeals within thirty days of the date of receiving the Commissioner's decision: Appeals. L.N. 8B/2002. 10/2014 S. 24.

Provided that the Commissioner of Taxpayer Appeals upon being satisfied that owing to absence from the Island, sickness or other reasonable cause, the person disputing the assessment was prevented from making the application within such period, shall extend the period as may be reasonable in the circumstances.

[The inclusion of this page is authorized by L. N. 192A/2017]

L.N. 8B/2002.

(2) Upon an appeal under subsection (1) the Commissioner of Taxpayer Appeals may confirm, reduce the amount under or vacate the decision complained of.

L.N. 8B/2002.

(3) Subject to subsection (5) an appellant who is dissatisfied with the decision of the Commissioner of Taxpayer Appeals may appeal to the Revenue Court within thirty days of the date of receiving that decision or within such longer period of time as may be permitted by or pursuant to rules of court.

L.N. 8B/2002.

(4) The onus of proving that the assessment complained of is erroneous shall be on the appellant.

10/2014 S. 24.

(5) The Revenue Court may, on an application by the Commissioner General, order that the amount assessed or such portion thereof as the Court may specify, be paid or security be given therefor in such form and amount as may be approved by the Commissioner or the Court, as a condition precedent to the hearing of an appeal under this section.

(6) An appeal shall be limited to the grounds stated in the notice of objection but the Revenue Court may, in its discretion, permit the grounds of appeal to be amended.

(7) Tax shall be payable or refundable, as the case may be, in accordance with a determination of the Revenue Court unless, in the event of an appeal being made to the Court of Appeal, the Court of Appeal otherwise orders.

Deferment and Refunds

Deferment of payment of tax. 10/2014 S. 25.

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—

[The inclusion of this page is authorized by L. N. 192A/2017]

(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 customers duty under Part 5 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972.

Manufacturer of exempt goods may claim refund. 10/2014 S. 26.

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

[The inclusion of this page is authorized by L. N. 192A/2017]

(*c*) is not entitled to claim an input tax credit in respect of the manufacture of such goods.

Refund to certain organizations. 13/2013 Sch. 32/2013 5th Sch.

43.—(1) A registered charitable organization which—

(*a*) has acquired a taxable supply that is zero-rated for use in connection with the work of the organization;

(*b*) has nevertheless paid tax in respect of the supply; and

(*c*) is not entitled to claim a credit of input tax in respect of that supply,

may within two years of the date on which the tax was paid, apply to the Commissioner General for a refund of the tax, which application shall be in the form prescribed or approved by the Commissioner General.

Refund of tax on motor spirit and diesel oil in special circumstances. First Schedule. L.N 165/1999.

44. Any person to whom Item 2 of Group 4 of Part II of the First Schedule applies may, on the purchase by him of motor spirit or diesel oil, make application to the Commissioner of Inland Revenue in writing for a refund of tax paid on such purchase.

Refund of tax on taxable supply exported, *etc.*

10/2014 S. 27. L.N. 165/1999.

45. Where a person who is not a registered taxpayer purchases a taxable supply from a registered taxpayer for the purpose of exporting such supply or shipping the supply as stores that person may, on the exportation or shipment thereof, make application in the prescribed form to the Commissioner General for a refund of the tax paid on that supply and the Commissioner may, on being satisfied that the supply was so purchased and exported or shipped as stores, as the case may be, refund the tax.

[The inclusion of this page is authorized by L. N. 192A/2017]

Refund of tax paid in excess. L.N. 165/1999.

46.—(1) Subject to subsections (2), (3) and (4), where a registered taxpayer proves to the satisfaction of the Commissioner of Taxpayer Audit and Assessment that he has, in any taxable period, paid tax in excess of the amount with which he is properly chargeable that person shall be entitled to a refund of the amount paid in excess.

L.N. 165/1999.

(2) Where a registered taxpayer has in respect of a taxable period, failed to pay to the Commissioner of Inland Revenue, in whole or in part, any amount of tax payable by the date due for payment of such tax, the Commissioner may set off against the unpaid tax any amount or part thereof refundable to that registered taxpayer and shall treat any amount so set off as a payment received from that registered taxpayer who shall be informed accordingly.

L.N. 165/1999.

(3) Where a registered taxpayer has not furnished the Commissioner of Inland Revenue with any return in respect of any taxable period, the Commissioner may withhold any refund of tax paid in excess until receipt of the return.

L.N. 165/1999.

SH—24

(4) The Commissioner of Inland Revenue shall, before taking action under subsection (3), give notice thereof in writing to the registered taxpayer.

L.N. 165/1999.

10/2014 S. 28.

(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.

L.N. 165/1999.

(6) Subject to the provisions of this section, where any refund is not made within three months after the date on which the claim for such refund is received by the Commissioner of Inland Revenue, interest at a rate of two and one-half per cent per month or part thereof shall be payable to the taxpayer as respects the period beginning immediately after the end of three months aforesaid and ending on the date on which the refund is made.

[The inclusion of this page is authorized by L. N. 192A/2017]

Minister may remit tax. 13/2013 Sch.

47.—(1) The Minister may, upon application in writing made to him by a person liable to pay tax under this Act, waive, remit or refund in whole or in part, any tax payable under this Act if in the circumstances of the case he considers it just so to do; and such waiver, remission or refund may be subject to such terms and conditions as the Minister thinks fit.

13/2013 Sch. 32/2013 5th Sch.

(2) This section does not apply to any supply of goods or services to a registered charitable organization.

Recovery of Tax

Application of Tax Collection Act.

48.—(1) The provisions of the Tax Collection Act concerning payment, collection and recovery of tax and the enforcement of payment thereof shall apply to tax imposed under this Act.

10/2014 S. 29(*b*).

(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.

10/2014 S. 29(*a*).

(3) In addition to any other remedy provided under this Act, tax and any penalty, surcharge or interest payable thereon may be sued for and recovered in the Revenue Court or in a Resident Magistrate's Court by a Collector of Taxes as a debt due to the Government.

Recovery of tax shown on tax invoice, *etc.*

49.—(1) Where—

(*a*) a tax invoice or other document states that a taxable supply has been made and tax has been paid thereon; and

(*b*) the amount of tax shown thereon is in excess of the tax payable on that supply,

there shall be recoverable from the person who issues such invoice or other document, an amount equal to the amount shown thereon as tax or if the tax is not itemized separately, so much of the total amount shown thereon as can be taken to represent tax on that supply.

[The inclusion of this page is authorized by L. N. 192A/2017]

(2) Subsection (1) applies whether or not—

(*a*) the person issuing the tax invoice or other document is a registered taxpayer;

(*b*) the tax invoice is issued pursuant to section 22;

(*c*) the taxable supply, as shown on the tax invoice or other document, is supplied; or 21/1991 S. 15.

(*d*) the amount of tax shown on the tax invoice or other document is chargeable.

Recovery of tax from third party. L.N. 165/1999.

50.—(1) Where a registered taxpayer is in default of payment of tax, in whole or in part, the Commissioner of Inland Revenue may, at any time by notice in writing to a person (hereafter in this section referred to as the "debtor") who, in connection with any business owned or operated by the registered taxpayer is required to make a payment in money to, or who keeps or retains money on behalf of, the registered taxpayer, require the debtor to pay over to the Commissioner for the account of the registered taxpayer within the time specified in the notice the amount stated therein.

(2) The Commissioner of Inland Revenue shall send forthwith a copy of the notice referred to in subsection (1) to the registered taxpayer. L.N. 165/1999.

(3) Where any amount is to be paid over to the Commissioner of Inland Revenue by a debtor pursuant to subsection (1), the registered taxpayer shall be entitled to receive from the debtor a statement in writing giving details of that amount. L.N. 165/1999.

(4) A debtor shall, for the purposes of this section, be deemed to be acting on the authority of the registered taxpayer and shall, in respect of any payment made, be indemnified to the extent of the payment made.

[The inclusion of this page is authorized by L. N. 192A/2017]

26/2003 S. 5.

(4A) Where a debtor fails to pay any amount stated in the notice referred to in subsection (1), the amount unpaid shall be deemed to be tax and the provisions of section 48 shall apply in respect of the recovery of that amount.

L.N. 165/1999

(5) A notice under subsection (1) may at any time be revoked by the Commissioner of Inland Revenue if he is satisfied that any amount of tax owed by the registered taxpayer has been paid.

Powers of Authorized Person

51. [*Repealed by Act 20 of 1999, S. 3.*]

52. [*Repealed by Act 20 of 1999, S. 3.*]

Authorized person may take sample.

53. Where an authorized person considers it expedient for the protection of the revenue, he may enter during office hours the business premises of a registered taxpayer in order to take such samples of any taxable supply found thereon as may be necessary for determining the tax applicable to that supply.

PART VIII

Offences and Penalties

Penalties relating to registration and change of status, returns, *etc.* 10/2014 S. 30.

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

[The inclusion of this page is authorized by L. N. 192A/2017]

(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 month or part thereof until the date of payment.

Offences relating to registration and change of status. 10/2014 S. 30.

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 ot 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.

Offences involving dishonesty. 10/2014 S. 30.

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.

(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.

Offence of failure to keep records, *etc.* 10/2014 S. 31.

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. 10/2014 S. 30.

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. 10/2014 S. 31.

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;

[The inclusion of this page is authorized by L. N. 192A/2017]

(*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. 10/2014 S. 31.

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.

[The inclusion of this page is authorized by L. N. 192A/2017]

Offences relating to invoices. 10/2014 S. 31.

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. 10/2014 S. 31.

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. 10/2014 S. 31.

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.

[The inclusion of this page is authorized by L. N. 192A/2017]

PART IX

Offences and Penalties

Documentary evidence. 10/2014 S. 32. L.N. 165/1999.

57. In any court proceedings the court may accept as evidence a copy or extract from any document or record, as the case may be, purporting to be signed by the Commissioner General, the Commissioner of Tax Administration Services or the Commissioner of Inland Revenue, as the case may be, as *prima facie* evidence of matters contained therein.

Responsibility of agent under Act.

58.—(1) Where a registered taxpayer is not resident in Jamaica, any person resident in Jamaica and who is the agent of or person in charge of the taxable activity of that non-resident taxpayer shall—

(*a*) perform any obligation or discharge any liability incurred by the non-resident taxpayer; and

(*b*) keep in a separate account any tax payable by that taxpayer and pay such tax to the Commissioner of Inland Revenue in accordance with the provisions of this Act. L.N. 165/1999.

(2) Any person being an agent as referred to in subsection (1) who contravenes the provisions of that subsection commits an offence.

Liabilities and obligations not affected by cessation of registration.

59. Any obligations or liabilities incurred by a registered taxpayer under this Act in respect of anything done or omitted to be done by him while he was registered under this Act shall not be affected by his ceasing to be so registered.

Power of Minister to amend Schedules.

60.—(1) The Minister may by order published in the *Gazette* amend the Schedules.

(2) An order under subsection (1) shall be subject to affirmative resolution of the House of Representatives.

[The inclusion of this page is authorized by L. N. 192A/2017]

Result of agreement to evade tax. 10/2014 S. 33.

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.

Fictitious transactions with intent to reduce tax to be disregarded. 10/2014 S. 34.

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.

Obligation for secrecy.

62.—(1) Every person having an official duty or being employed in the administration of this Act shall regard and deal with as secret and confidential all documents, information and records obtained from a Tax Commissioner or any officer of a revenue department and relating to the

[The inclusion of this page is authorized by L. N. 192A/2017]

income or items of income of any person and shall make and subscribe a declaration to that effect before a Justice of the Peace.

(2) Every person as is referred to in subsection (1) having possession of or control over any documents, information or records, who at any time communicates or attempts to communicate such information or anything contained in such documents to any person—

(*a*) other than a Tax Commissioner or an officer of a revenue department or any other person to whom he is authorized by the Minister to communicate it; or

(*b*) otherwise than for the purpose of this Act,

commits an offence under this Act.

(3) Any person to whom information is communicated pursuant to an authority of the Minister in that behalf shall regard and deal with such information as secret and confidential and shall make and subscribe a declaration to that effect before a Justice of the Peace.

(4) Any person as is referred to in subsection (3) who at any time communicates or attempts to communicate any information referred to in that subsection to any person otherwise than for the purposes of this Act, commits an offence against this Act.

Regulations.

63.—(1) The Minister may make regulations generally for giving effect to the provisions of this Act and, without prejudice to the generality of the foregoing, may make regulations—

(*a*) in respect of the time at which a taxable supply is made;

(*b*) for the remittance of the whole or part of the tax chargeable on the importation of any taxable supply which is to be re-exported;

(*c*) prescribing the method of ascertaining the cost of erection or installation of any taxable supply where such cost is included in the price of such supply;

[The inclusion of this page is authorized by L. N. 192A/2017]

(*d*) prescribing the method of collection and remittance of tax and any condition affecting such collection or remittance;

(*e*) prescribing the circumstances in which refund of tax may be given and the terms and conditions attached thereto;

(*f*) prescribing the manner of the keeping of accounts, books, documents and records;

(*g*) prescribing the treatment of a taxable supply where there is a change in the rate of tax;

(*h*) for the prevention of fraud on the revenue;

(*i*) in respect of the circumstances in which the payment of tax may be deferred;

(*j*) in respect of the computation of input tax credit in relation to prescribed goods and goods specified in Part I of the First Schedule;

First Schedule.

(*k*) prescribing the circumstances in which a registered taxpayer may be given credit against output tax; or

(*l*) prescribing any other matter required by this Act to be prescribed.

(2) Notwithstanding the provisions of section 29 of the Interpretation Act, regulations made under subsection (1) may provide for the imposition of penalties on summary conviction in a Resident Magistrate's Court not exceeding a fine of five hundred thousand dollars or imprisonment for a term not exceeding six months or both such fine and imprisonment.

10/2014 S. 35.

(3) Any regulations made under—

(*a*) paragraphs (*b*), (*e*), (*j*) and (*k*) shall be subject to affirmative resolution;

(*b*) paragraphs (*a*), (*c*), (*d*), (*f*), (*g*), (*h*), (*i*), and (*l*) shall be subject to negative resolution.

Minister may amend monetary penalties. 10/2014 S. 36.

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

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE (Sections 3, 4, 20, 24, 44 and 63) L.N. 82/2013.

Goods and Services Subject to General Consumption Tax

PART I—*Motor Vehicles*

Group I—[*Deleted by L.N. 281/2008*]

Group II—[*Deleted by L.N. 139/2009*]

Group III—Second sale in Jamaica of Motor Vehicles

Sale of Motor Vehicle by a Person other than a Registered Taxpayer

Category	Rate of Tax	Effective Date
	Sale of Motor Vehicle by a Person other than a Registered Taxpayer	
1. Motor cars, as defined in section 11 of the Road Traffic Act—		
(*a*) with an engine capacity not exceeding 2000 cc;	$10,000.00	June 15, 2012
(*b*) with an engine capacity exceeding 2000 cc but not exceeding 3000 cc;	$15,000.00	June 15, 2012
(*c*) with an engine capacity exceeding 3000 cc.	$20,000.00	June 15, 2012
2. Trucks as defined in section 11 of the Road Traffic Act (including motor chassis, fitted with an engine, with or without cab) or buses—		
(*a*) not exceeding 1,524 kg of unladen weight;	$10,000.00	June 15, 2012

[The inclusion of this page is authorized by L.N. 104A/2019]

FIRST SCHEDULE, *cont'd.*

Category	Rate of Tax	Effective Date
	Sale of Motor Vehicle by a Person other than a Registered Taxpayer	
(*b*) exceeding 1,524 kg of unladen weight, but not exceeding 3,048 kg of unladen weight;	$10,000.00	June 15, 2012
(*c*) exceeding 3,048 kg of unladen weight.	$15,000.00	June 15, 2012

NOTES: 1. No tax shall payable in respect of the sale of any motor vehicle specified in this Group—

10/2014 1st. Sch.

(*a*) which at the time of the sale is over ten years old;

(*b*) where the Commissioner General is satisfied that the ownership of such motor vehicle is being transferred in circumstances which, if the vehicle were being imported into the Island, would have rendered it exempt from customs duty; or

(*c*) where the motor vehicle is a truck as specified in Item No. 2 of the first column of this Group, if the purchaser is a person designated as an approved farmer pursuant to section 36D (1) of the Income Tax Act.

2. Payment of the tax specified in the second column of this Group shall be made by the purchaser upon the transfer of ownership of the motor vehicle.

3. The general consumption tax payable on the second sale in Jamaica of motor vehicles as defined in section 11 of the Road Traffic Act by a registered taxpayer (including a dealer) is the rate specified by section 4(1)(*a*) of the Act.

Group IV—[*Deleted by L.N. 145B/2011*]

[The inclusion of this page is authorized by L.N. 104A/2019]

FIRST SCHEDULE, *cont'd.*

PART II—*Items which are Zero-rated*

GROUP 1—*Foodstuff*

Category	Effective Date
1. [*Deleted by L.N. 44A/2003.*]	
2. [*Deleted by L.N. 44A/2003.*]	
3. [*Deleted by L.N. 44A/2003.*]	
4. [*Deleted by L.N. 19A/1994.*]	
5. [*Deleted by L.N. 19A/1994.*]	
6. [*Deleted by L.N. 19A/1994.*]	
7. [*Deleted by L.N. 19A/1994.*]	
8. [*Deleted by L.N. 19A/1994.*]	
9. [*Deleted by L.N. 19A/1994.*]	
10. [*Deleted by L.N. 19A/1994.*]	
11. [*Deleted by L.N. 19A/1994.*]	
12. [*Deleted by L.N. 19A/1994.*]	
13. [*Deleted by L.N. 19A/1994.*]	
14. [*Deleted by L.N. 19A/1994.*]	
15. [*Deleted by L.N. 19A/1994.*]	

GROUP 2—*Agriculture*

1. Animal feeds, except pet food.	June 15, 2012
2. [*Deleted by L.N. 19A/1994.*]	
3. Machetes, 11.43 cm triangular cutlass files, grubbing hoes, farm forks (that is to say four-pronged forks), which the Commissioner General is satisfied are purchased solely for use in agricultural activities.	June 15, 2012
4. [*Deleted by L.N. 44A/2003.*]	
5. [*Deleted by L.N. 44A/2003.*]	

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
6. [*Deleted by L.N. 88/2012.*]	
10/2014 1st Sch. 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.	
10/2014 1st Sch. 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.	June 15, 2012
10/2014 1st Sch. 9. Insecticides under Tariff Heading No. 38.08 which the Commissioner General is satisfied are intended for use exclusively in agriculture.	
10. Agricultural produce which is—	June 15, 2012
(*a*) exported; or	
(*b*) sold to a registered taxpayer for use in the production of finished goods, by a person registered as a registered taxpayer pursuant to section 29 (2) of this Act.	

GROUP 3—*Health*

1. [*Deleted by L.N. 34/2005.*]

2. Any—

(*a*) [*Deleted by L.N. 44A/2003.*]

(*b*) [*Deleted by L.N. 34/2005.*]

(*c*) [*Deleted by L.N. 44A/2003.*]

(*d*) [*Deleted by L.N. 44A/2003.*]

(*e*) [*Deleted by L.N. 44A/2003.*]

3. [*Deleted by L.N. 137/2009.*]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
4. [*Deleted by L.N. 34/2005*]	
5. [*Deleted by L.N. 44A/2003*]	
6. [*Deleted by L.N. 44A/2003*]	
7. [*Deleted by L.N. 235A/2003*]	
8. Goods (excluding motor vehicles, other than ambulances) which are acquired by or on behalf of the—	
(*a*) Jamaican Branch of the Red Cross Society and the St. John's Ambulance Brigade which the Commissioner General is satisfied are necessary for the rendering of their services; or	
(*b*) University Hospital of the West Indies which the Commissioner General is satisfied—	
(i) are equipment for use solely in or by such hospital and are necessary for the proper functioning thereof; or	
(ii) are building materials for use solely in the construction, alteration or extension of such hospital.	June 15, 2012
9. [*Deleted by L.N. 19C/2009*]	
GROUP 4—*Diplomatic and International Organizations*	June 15, 2012
1. Articles for the use of and services performed for the Governor-General.	
2. Articles imported into Jamaica or purchased in bond or directly from or services rendered by a registered taxpayer for the personal or official use of—	
(*a*) heads of missions and international organizations;	
(*b*) non-Jamaican citizens who are members of the staff of a mission or an international organization other than members of the service staff;	

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date

(*c*) non-Jamaican citizens who are trade commissioners and members of the staff of a trade commission other than service staff; or

(*d*) Consular officers who are natives or citizens of the countries they represent and who are not engaged in any other business or profession in Jamaica.

10/2014 1st. Sch.

3. Goods purchased or taken out of bond and services performed under a contract, the payment for which is by a foreign government or multilateral lending agency.

GROUP 5—*Export* June 15, 2012

1. Goods, other than used goods, exported from Jamaica in prescribed circumstances.

2. Goods and services purchased in Jamaica and goods imported in or taken out of bond in Jamaica by or on behalf of persons engaged in the production of bauxite and alumina, being goods and services directly related to such production.

3. Goods specified in Item No. 2 of Part I of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, under the heading "Aircraft" in relation to—

(*a*) an airline operating scheduled services within Jamaica or to a place outside Jamaica; or

(*b*) chartered and private aircraft calling in Jamaica for refueling and repairs.

4. Services exported from Jamaica in prescribed circumstances.

5. Services rendered in Jamaica directly related to the exportation of goods.

6. Any taxable item which is manufactured or supplied in Jamaica and—

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date

(*a*) exported by a registered taxpayer; or

(*b*) shipped by a registered taxpayer—

(i) for use as stores on an aircraft or vessel;

(ii) as merchandise for sale to persons on board an aircraft or vessel.

7. Spare parts and equipment used in the repairs of any aircraft or vessel which is wholly or mainly used internationally for the transportation of goods to and from Jamaica.

GROUP 6—[*Deleted by Act 10 of 2014, 1st Sch.*]

GROUP 7—*Places of Worship* June 15, 2012

1. Goods of a non-consumable nature which the head of a denomination for which the goods are assigned declares in writing will be used only for the purpose intended and which the Commissioner General is satisfied are purchased or imported solely for furnishing or decorating a place of worship or as vestment for use during worship.

2. Altar bread, matzos, unleavened bread, communion wafers and altar wine purchased or imported for the purpose intended.

3. Candles, myrrh and frankincense which the Commissioner General is satisfied are purchased or imported solely for use in places of divine worship.

4. Offertory envelopes purchased or imported by or on behalf of a religious denomination.

GROUP 8—*Books, Education and Sports*

1. Printed matter (excluding newspapers), articles and materials classified under Tariff Headings 49.01 to 49.05

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
acquired by or on behalf of the University of the West Indies, the University of Technology, Jamaica, the Northern Caribbean University and any other educational institution and any religious organization and Government institutions, recognized international organizations and diplomats, including—	June 15, 2012
(*a*) books, booklets, brochures, pamphlets and leaflets for religious purposes;	
(*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 (terrestrial or celestial).	
1A. All imported printed matter (excluding newspapers) under Tariff Headings 49.01 to 49.05 used for religious purposes.	June 15, 2012
2. (a) [Deleted by L.N. 34/2005]	
(*b*) [*Deleted by L.N. 19C/2009*]	
3. [Deleted by L.N. 19C/2009]	
4. Food produced exclusively for the feeding programme of a school approved by the Minister responsible for education which is not for resale to the general public generally.	June 15, 2012
5. Goods (including computers) and services acquired by the University of the West Indies, the University of Technology, Jamaica, the Northern Caribbean University or the Council of Legal Education, for use by the institution.	June 15, 2012
6. [Deleted by L.N. 19C/2009]	
10/2014 1st Sch. 7. Goods (excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund raising events) purchased by and services rendered to—	

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
(*a*) an educational institution recognized as such by the Minister responsible for education, 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.	
8.—(1) [Deleted by L.N. 34/2005]	
(2) Stationery and educational apparatus and equipment (including those used for games and physical training) which are for use by any educational institution approved by the Minister responsible for education and which are intended solely for educational purposes as certified by the responsible officer of such educational institution.	June 15, 2012
(3) Stationery (including writing paper), printed forms, envelopes and blotting paper for use in an examination which are purchased in Jamaica or imported therein by or on behalf of the Cambridge Local Examination Committee, the Caribbean Examination Council or any other examination body recognized by the Minister responsible for education for which there is a certificate signed by the responsible officer of the respective body verifying the use for which the stationery, forms, envelopes and papers are intended.	June 15, 2012
GROUP 9—*Miscellaneous*	
1. [*Deleted by L.N. 19C/2009*]	
2. [*Deleted by L.N. 137/2009*]	
2A. [*Deleted by L.N. 34/2005*]	
3. [*Deleted by L.N. 19K/2009*]	
4. Reimported goods on which tax has not been previously credited or refunded.	June 15, 2012
5. [*Deleted by L.N. 19K/2009*]	
6. [*Deleted by L.N. 19K/2009*]	

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
7. Goods (except motor vehicles) acquired by or on behalf of any organization or association approved by the Minister which the Commissioner General is satisfied are necessary for their services.	June 15, 2012
7A. Goods and services acquired by an approved charitable organization for the charitable purposes of the organization.	
8. [*Deleted by L.N. 281/2008*]	
9. [*Deleted by L.N. 281/2008*]	
10/2014 1st Sch. 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.	
10/2014 1st Sch. 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.	

GROUP 10—*Activities*

1. [*Deleted by L.N. 19A/1994*]	
2. [*Deleted by L.N. 21 of 1991*]	
3. [*Deleted by L.N. 19A/1994*]	
4. [*Deleted by L.N. 21 of 1991*]	
5. [*Deleted by L.N. 281/2008*]	
6. [*Deleted by L.N. 281/2008*]	
7. Sale of race horses.	June 15, 2012
10/2014 1st Sch. 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.	

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
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—	10/2014 1st Sch.
(*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).	
GROUP 11—*Motor Vehicles*	June 15, 2012
1. Motor vehicles as defined in section 11 of the Road Traffic Act in respect of the amount of value not exceeding US$35,000 CIF which are imported by the following category of persons in the circumstances specified subject to such terms, conditions or restrictions as the Minister may, in writing, direct—	10/2014 1st Sch.
(*a*) persons recruited overseas for appointment in the public service or by a statutory body or authority or by a company wholly owned by the Government;	
(*b*) [*Deleted by Act 10 of 2014, 1st Sch.*]	
(*c*) persons recruited overseas as teachers by the Minister responsible for education;	
(*d*) persons employed in schools approved by the Minister responsible for education—	
(i) principals and vice-principals;	
(ii) teachers to implement, co-ordinate, or supervise any work experience programme approved by the Minister responsible for education; or	

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
(iii) master teachers;	
(*e*) persons recruited overseas by the University of the West Indies for employment at the Mona Campus or who, being employed at another campus of the University, are transferred to the Mona Campus;	
(*f*) persons registered as medical practitioners employed to the Government or the University of the West Indies or the University Hospital of the West Indies;	
(*g*) nurses employed to the University of the West Indies or the University Hospital of the West Indies who qualify for a full upkeep allowances;	
(*h*) persons recruited overseas by private educational institutions approved by the Minister responsible for education;	
(*i*) [*Deleted by L.N. 19C/2009*]	
(*j*) [*Deleted by L.N. 19C/2009*]	
(*k*) public officers who have served in Jamaican Foreign Missions for three years or more and who have been re-assigned to Jamaica or have gone on pre-retirement leave upon returning to Jamaica;	
(*l*) travelling officers in the public service who are in receipt of, or are eligible for, commuted allowance or full upkeep allowance;	
(*m*) parliamentarians;	
(*n*) persons referred to in paragraphs (*a*), (*e*) and (*g*) who, not being Jamaican nationals, are re-engaged on contract;	
(*o*) Custodes;	
(*p*) Chairmen of Parish Councils and the Mayor of the Kingston and St. Andrew Corporation and any other Municipality;	

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
(*a*) which the Commissioner General is satisfied are intended to be used wholly or mainly for the carriage of tourists by a person who holds a contract carriage licence issued under the Road Traffic Act and who is licensed under the Tourist Board Act to operate a tourism enterprise as defined in paragraph (*a*) of the definition of "tourist enterprise" in section 2 of the Tourist Board Act;	
(*b*) which are acquired by a licensee, a franchise holder or any person who has been granted a sub-franchise by such licensee or franchise holder, as the case may be, for use solely in the provision of public passenger transport services in the Corporate Area or the Rural Area.	
6. Electric motor vehicles.	
GROUP 12—[*Deleted by L.N. 19A/1994.*]	
GROUP 13—[*Deleted by L.N. 19C/2009.*]	
GROUP 14—[*Deleted by L.N. 83/2012.*]	
GROUP 15—*Items under Certain Enactments*	
Items which the Commissioner General is satisfied are acquired in circumstances under which they are exempt from customs duty pursuant to the following enactments—	June 15, 2012
(*a*) the Bauxite and Alumina Industries (Encouragement) Act;	
(*b*) the Jamaica Export Free Zones Act;	35/2013 Sch.
(*c*) the Petroleum Act;	

FIRST SCHEDULE, *cont'd.*

Category	Effective Date

10/2014 1st Sch.

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.

10/2014 1st Sch.

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;

[The inclusion of this page is authorized by L.N. 104A/2019]

FIRST SCHEDULE, *cont'd.*

Category	Effective Date
"precinct" mean 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;	
"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.	
GROUP 16—[*Deleted by L.N. 19A/1994*]	
GROUP 17—[*Deleted by L.N. 83/2012*]	
GROUP 18—*Research and Development*	
Equipment and materials acquired for use solely and directly in a research and development programme registered with the National Commission on Science and Technology and certified by the Commission to be necessary for the execution either of the research segment of such programme or of the pilot or prototype stage of the development segment of such programme.	June 15, 2012
GROUP 19—*Electricity Services*	
The supply of electricity services to or for residential customers for private and domestic use.	
PART III—[*Deleted by L.N. 83/2012*]	

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

PART IV—*Supply of Telephone Service*

	Category	Rate of Tax	Effective Date
10/2014 1st Sch.	1. Telephone services (including telephone cards, prepaid vouchers or prepaid air time) supplied by—	25%	March 1, 2013
	(*a*) a "service provider" as defined in section 2 of the Telecommunications Act;		
	(*b*) a distributor of telephone cards; or		
	(*c*) a carrier, as defined in section 2 of the Telecommunications Act, who attracts telephone calls tax..		
	2. Notwithstanding section 7, the value of telephone cards, prepaid vouchers or prepaid airtime shall be the face value.		
	3. In this Part—		
	(*a*) "face value" in relation to a voucher, means a monetary amount stated on the voucher, (whether visibly, or otherwise) or associated with the voucher (whether by means of a unique identification number or some other means of linking the voucher with the amount) including an amount added by		

FIRST SCHEDULE, *cont'd.*

Category	Rate of Tax	Effective Date	
recharging the voucher, whether or not the amount represents the value of the supply of services for which the voucher is redeemable;			
(*b*) "face value voucher" means a voucher which entitles the holder to receive a supply of services up to the face value of the voucher;			
(*c*) "voucher" means a stamp, token, coupon, or similar article, including an article issued electronically that may be redeemed by the holder for the supply of services, and includes a phone card and prepaid telephone.			10/2014 1st Sch.

PART IVA—*Telephone Instruments*

Tariff Heading Number of the First Schedule to the Customs Tariff (Revision) Resolution, 1972	Description of Goods	Rate of Tax	Effective Date	
Ex 85.17.11 85.17.12.10 85.17.18	Telephone instruments	25%	April 24, 2009	10/2014 1st Sch.

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

PART V—*Tourism Activities*

Category	Rate of Tax	Effective Date
Tourism activities consisting of supplying the services of—	10%	June 15, 2012
(*a*) a hotel;		
(*b*) a resort cottage;		
(*c*) a site or other facilities for camping;		
(*d*) tourist accommodation not specified in paragraph (*a*), (*b*) or (*c*);		
(*e*) water sports;		
(*f*) an attraction;		
(*g*) a tour operator, pursuant to a licence issued under the Tourist Board Act.		
2. Notwithstanding section 7, the value of a taxable supply of any of the services specified in paragraph 1 shall not include the value of gratuities paid to employees.		June 15, 2012

PART VI—*Electricity*

[*Deleted by L.N. 13/2013*]

(*a*) [*Deleted by L.N. 88/2012*]

(*b*) [*Deleted by L.N. 13/2013*]

(*c*) [*Deleted by L.N. 235N/2012*]

(*d*) [*Deleted by L.N. 235N/2012*]

[The inclusion of this page is authorized by L. N. 192A/2017]

FIRST SCHEDULE, *cont'd.*

PART VII—*Advanced GCT Payment*

Category	Rate of Tax	Effective Date	
1. Subject to paragraph 2, in addition to the rate payable under section 4 (1)(*a*), a 5% Advanced GCT Payment shall be payable by commercial importers on the importation of goods into the Island in accordance with section 8(1).		June 15, 2012	
2. For the avoidance of doubt, it is declared that the 5% Advanced GCT Payment specified in paragraph 1 shall not apply to the importation of the following goods, that is to say—		June 15, 2012	
(*a*) petroleum products specified in the Second Schedule;		June 15, 2012	
(*b*) capital goods within the meaning of the Customs Act;		June 15, 2012	
(*c*) goods to which section 42 of the Act relates;		June 15, 2012	
(*d*) goods provided for under Parts II and IVA of this Schedule;		June 15, 2012	
(*e*) goods provided for under Parts I and II of the Third Schedule;		June 15, 2012	
(*f*) goods imported under section 8(2); and		June 15, 2012	
(*g*) imported raw foodstuff specified in Items 6 and 6A in the Third Schedule (excluding imported apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis).		June 15, 2012	
(*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.			10/2014 1st Sch.
3. In addition to the input tax in relation to which a credit may be claimed under regulation 14 of the General Consumption Tax Regulations, 1991, and any amount specified in that regulation, the amount of Advanced GCT Payments made by the commercial importer shall be allowed as a credit		June 15, 2012	

SH—26

FIRST SCHEDULE, *cont'd.*

PART VII—*Advanced GCT Payment*

in accordance with regulation 14, so, however, that the output tax charged by the commercial importer shall be at the rate specified in section 4(1)(*a*).

4. The provisions of this Act apply, with such modification as may be necessary, to the Advanced GCT Payment as it applies to the rate payable under section 4 (1)(*a*). June 15, 2012

5. In this Part, "commercial importer" means a registered taxpayer who, in relation to a taxable supply, imports into Jamaica any goods that the Commissioner of Customs is satisfied is imported for resale or use in carrying out a taxable activity and not imported for personal use. June 15, 2012

10/2014
1st Sch.

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 newspaper 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).	

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE (Sections 2, 10, 13 and 14)

PRESCRIBED GOODS SUBJECT TO SPECIAL CONSUMPTION TAX

NOTE: In this Schedule references to Tariff Headings and Chapters are references to Tariff Headings and Chapters in the First Schedule to the Customs Tariff (Revision) Resolution, 1972.

PART A

	Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	Ex. 22	1. [*Deleted by L.N. 83/2012*]			
10/2014 1st Sch.	Ex. 22	2. Ethanol—	Litre	$16.32 plus *ad valoren* tax as follows—	June 15, 2012
		(*a*) which is imported or acquired for the purpose of blending with petroleum products, the output of which will be supplied as a petroleum product and;		(*a*) if manufactured in Jamaica 10 *per centum* of ex factory price per litre plus the specific rate of 16.32;	
		(*b*) to which a substance has or substances have been added to render such spirits noxious and non-potable		(*b*) if imported into Jamaica 10 *per centum* of aggregate *per* litre determined under section	

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.		Description of Goods	Unit for Tax	Rate of Tax	Effective Date
		of a strength exceeding 57.1% of alcohol by volume at a temperature of 20 degrees Celsius as ascertained by the OIML Density Reading Hydrometer and the Table Calculations to be used in connection therewith.		13(1) inclusive of the specific rate of 16.32 *per* litre.	
Ex. 2203.00 to 2209.00	3a.	Spirits, Beers and stouts	Litre of pure alcohol	$1,120.00	10/2014 1st Sch.
	3b.	Spirits (other than those specified in paragraph 3a) acquired (imported or purchased locally) by a manufacturer of a strength exceeding 90% of alcohol by volume (at the temperature of 20 degrees Celsius as	Litre	$16.32	10/2014 1st Sch.

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.		Description of Goods	Unit for Tax	Rate of Tax	Effective Date	
		ascertained by the OIML Density Reading Hydrometer and the Table of Calculations to be used in connection therewith) 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.				
Ex. 22.04	4.	Wines and other alcoholic beverages produced by fermentation.	Litre of pure alcohol	$1,120.00		10/2014 1st Sch.
Ex. 2208. 902 to Ex. 24.01	5.	Cordials and liqueurs.	Litre of pure alcohol	$1,120.00		10/2014 1st Sch.
Ex. 24.01	6.	Unmanufactured tobacco or refuse tobacco.	Per 0.7 grams/ 1 stick	$1.05	June 15, 2012	10/2014 1st Sch.
Ex. 2402.10	7.	(*a*) Cigars, cheroots, cigarillos	Per 1,000 sticks	$10,500.00	June 15, 2012	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	containing tobacco or tobacco substitutes;			
	(*b*) Smoking and other manufactured tobacco and stuff.	Per 1,000 sticks	$10,500.00	June 15, 2012
Ex. 2402.20	8. Cigarettes—			
	(*a*) cigarettes containing tobacco;	Per 1,000 cigarettes	$10,500.00	June 15, 2012
Ex. 24.02. 9010	(*b*) cigarettes containing tobacco substitutes.	Per 1,000 cigarettes	$10,500.00	June 15, 2012
Ex. 27.10	9. Petroleum Products—			
	(*a*) Motor spirit (excluding Aviation Spirit)—	Litre	$16.6498; plus *ad valorem* tax as follows—	June 15, 2012
	(i) leaded;		(*a*) if manufactured in Jamaica, 10 *per centum* of the Ex Refinery	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
Ex 27.10	(*f*) Fuel Oil;	Litre	$15.12 cents	June 15, 2012
Ex 27.11	(*g*) Manufactured Propane and Butane in liquid form;	Litre	0.6005 cents plus *ad valorem* tax as follows—	June 15, 2012
			(*a*) if manufactured in Jamaica, 0.395 *per centum* of the amount by which the Ex Refinery price *per* litre exceeds $1.519 per litre;	
			(*b*) if imported into Jamaica, 0.395 *per centum* of the amount by which the value *per* litre determined under section 13(1)(*a*)	

[Th[illegible]usion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

	Tariff Heading No.		Description of Goods	Unit for Tax	Rate of Tax	Effective Date
					exceeds the amount per litre specified in paragraph (*a*) above.	
	Ex 27.15		(*h*) Petroleum Asphalt and Cutbacks	Litre	$37.03	June 15, 2012
10/2014 1st Sch.	Ex. 8543	1	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	

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

PART B

Energy Efficient Vehicles

Tariff Heading No.	Description of Goods	Rate of Tax		
		Rate of Tax on Imports by Dealer	Rate of Tax on Imports by Individuals	Effective Date
87	Hybrid motor vehicle	0%	0%	June 15, 2012
87	Electric motor vehicle	0%	0%	June 15, 2012

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				
			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)	Effective Date
Ex. 87	Motor vehicles as defined in section 11 of the Road Traffic Act which are imported by persons categorized under Group 11 of Part of the First Schedule.	all sizes or weights	0%	0%	0%	0%	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				
			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)	Effective Date
Ex. 87.01	Motor tractors		10%	10%	0%	0%	June 15, 2012
Ex. 87.02	Buses (including the passenger vehicles commonly known as minibuses but excluding buses which have less than 10 seats which include the driver's seat)—	with 10-14 seats	5%	10%	0%	0%	June 15, 2012
		with 15-24 seats	0%	5%	0%	0%	June 15, 2012
		exceeding 25 seats	0%	0%	0%	0%	June 15, 2012
	(*a*) other than those specified in paragraph (*b*);		13%	25%	5%	15%	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				
			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)	Effective Date
	used mainly for the carriage of tourists by a person holding a contract carriage licence issued under the Road Traffic Act and licensed under the Tourist Board Act to operate a tourism enterprise as defined in paragraph (*a*) of the definition of "tourism enterprise"						

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				
			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)	Effective Date
	in section 2 of the Act.						
Ex 87.03.10.	[*Deleted by Act 10 of 2014, 1st Sch.*].						
Ex 87.03	Hearsesless	25% than 2,032 kg	30%	10%	10%		June 15, 2012
		exceeding 2,032 kg	20%	25%	10%	10%	June 15, 2012
Ex 87.03	All-terrain vehicles (ATV's)	per vehicle	0%	0%	0%	0%	June 15, 2012
10/2014 1st Sch.	Motor vehicles specified below motor cars and other motor vehicles principally designed for the transport of persons	Engine size less than 1000cc	0%	10%	0%	0%	June 15, 2012
		1000-2000 cc (and up to 2200 cc for diesel)	10%	20%	3%	10%	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				
			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)	Effective Date
	(other than those of Heading 87.02) including sport utility vehicles (SUV's), limousine, station wagons, racing cars and buses which have less than 10 seats including the driver's seat.	2001-3500 cc	20%	30%	13%	20%	June 15, 2012
		exceeding 3500 cc	20%	30%	13%	20%	May 1, 2014
Ex 87.04	Vans	Less than 2,032kg	15%	25%	7%	15%	June 15, 2012
		exceeding 2,032 kg	0%	5%	0%	0%	June 15, 2012
Ex 87.04	Trucks commonly known as pick-ups	less than 1,850 kg	0%	0%	0%	0%	June 15, 2012
		1,850 kg-2,000kg	10%	20%	3%	10%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

	Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				
				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)	Effective Date
			exceeding 2,200 kg	30%	40%	23%	30%	June 15, 2012
10/2014 1st Sch.	Ex 87.04	Trucks commonly known as pick-ups (on the first US$35,000 CIF value) for use in agricultural activity		0%	0%	0%	0%	June 15, 2012
	Ex 87.04	Trucks for use in agricultural activity		9.09%	9.09%	9.09%	9.09%	June 15, 2012
	Ex 87.04	Other trucks	less than 2,032kg	10%	10%	0%	0%	June 15, 2012
			exceeding 2,032 kg	0%	0%	0%	0%	June 15, 2012
	Ex 87.11	Motor cycles	less than 299cc	0%	0%	0%	0%	June 15, 2012
			exceeding 299cc	0%	0%	0%	0%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

10/2014 1st Sch.

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 Individuals	Effective Date	
87.16	Chassis attached to motor trailers	8%	10%	June 15, 2012	10/2014 1st Sch.

PART C

8. Motor Vehicles Manufactured in Jamaica:

Category	Rate of Tax	Effective Date
Motor Vehicles as specified in paragraph 7—		
(*a*) supplied to a dealer by a manufacturer;	0%	June 15, 2012
(*b*) registered by the manufacturer under the Road Traffic Act for the first time in Jamaica;	0%	June 15, 2012
(*c*) supplied by a manufacturer—		
(i) to a person who is the intended user for his own use or for resale to a person who is not a dealer; or	as specified in Part B as being payable by an individual on that class of motor vehicles	June 15, 2012
(ii) in circumstances which render the motor vehicle liable to be registered under the Road Traffic Act for the first time in Jamaica;	as specified in Part B as being payable by an individual on that class of motor vehicles	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

SECOND SCHEDULE, *cont'd.*

	Category	Rate of Tax	Effective Date
(*d*)	supplied by a dealer in circumstances specified in paragraph (*c*) (ii);	0%	June 15, 2012
(*e*)	supplied by a person, not being a registered taxpayer, in circumstances which render the motor vehicles liable to be registered under the Road Traffic Act for the first time in Jamaica.	as specified in Part B as being payable by an individual on that class of motor vehicles	June 15, 2012

NOTES: For the purposes of this Part—

"Corporate Area" and "licensee" have the same meaning as in the Public Passenger Transport (Kingston Metropolitan Transport Region) Act;

"dealer" means a person engaged in the business of buying and selling motor vehicles;

"first sale" shall be regarded as having occurred when a dealer—

(*a*) registers a motor vehicle under the Road Traffic Act for the first time in Jamaica; or

(*b*) supplies a motor vehicle to a person in circumstances which render the vehicle liable to be registered under the Road Traffic Act for the first time in Jamaica;

"franchise holder" and "Rural Area" have the same meaning as in the Public Passenger Transport (Rural Area) Act:

"own use" includes an intention—

(*a*) to lease a vehicle to some other person; or

(*b*) to rent a vehicle to some other person;

"rural bus operator" means the holder of a road licence (not being an emergency road licence) under the Road Traffic Act authorizing the provision of a rural bus service;

"rural bus service" means a service of stage or express carriage in the rural areas of Jamaica other than areas for which franchise holders have been granted licences;

"second sale" means the sale of a motor vehicle that has previously been registered under the Road Traffic Act.

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE (Sections 2, 25 and 29)

GOODS AND SERVICES EXEMPT FROM TAX

PART I—*Goods*

	Category	Effective Date
1.	Travel tickets for international travel.	June 15, 2012
2.	[*Deleted by L.N. 117D/2003*]	
3.	[*Deleted by Act 21 of 1991*]	
4.	[*Deleted by L.N. 117D/2003*]	
5.	[*Deleted by L.N. 117D/2003*]	
6.	Raw foodstuff that is locally produced and raw foodstuff that is imported (in relation to its supply to the Jamaican market, but not in relation to its importation into Jamaica), that is to say—	June 15, 2012
	(*a*) fresh fruit and vegetables, excluding imported apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis;	
	(*b*) ground provisions;	
	(*c*) legumes;	
	(*d*) onions and garlic;	
	(*e*) meat;	
	(*f*) chicken;	
	(*g*) fish, crustacean or mollusc;	
	(*h*) corn,	
	which contains no additive and which is not subject to any process other than—	June 15, 2012
	(i) freezing, chilling, salting or otherwise immersed in a brine solution or packaging;	
	(ii) slicing, mincing, grinding, dicing or chopping; or	
	(iii) natural drying,	

SH—27

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

	Category	Effective Date
	so however, that this does not include the juicing of fruit.	
	6A. Imported chicken which is not subject to any process other than—	June 15, 2012
	(*a*) freezing, chilling, salting or otherwise immersion in a brine solution or packaging; or	
	(*b*) slicing, mincing, grinding, dicing or chopping.	
10/2014 1st Sch.	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).	
	7. Milk, that is, liquid and powdered whole (excluding condensed, liquid and powdered skimmed, flavoured, milk based products and milk substitutes).	June 15, 2012
	8. Cornmeal and cereal flour which is known as counter flour and which is made from cereal containing thiamine, riboflavin, niacin and iron but no other additives.	June 15, 2012
	8A. Soya meal.	June 15, 2012
	8B. Wheat.	June 15, 2012
	9. [*Deleted by L.N. 83/2012*]	
	10. [*Deleted by L.N. 83/2012*]	
	11. Canned sardines, herrings and mackerel.	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
12. Infant formulae.	June 15, 2012
13.—(1) Bread, bulla and water crackers.	June 15, 2012
(2) In paragraph (1) "water crackers" means small dry bakery products made only of bleached flour and water, with or without leavening or shortening and salted or unsalted, the total weight of which contains not more than ten *per cent* of sugar and without flavouring, coating or topping and verified to be such by the Bureau of Standards.	
14. Rice.	June 15, 2012
15. Sugar (brown).	June 15, 2012
16. [*Deleted by L.N. 19C/2009*]	
17. Salt.	June 15, 2012
18. [*Deleted by L.N. 83/2012*]	
19. [*Deleted by L.N. 83/2012*]	
20. [*Deleted by L.N. 83/2012*]	
21. Baking flour packaged in quantities of not less than 45.359 kilograms.	June 15, 2012
22. Any locally supplied live bird, fish, crustacean, mollusc or any other animal of a kind generally used as, or yielding or producing, food for human consumption and draught animals.	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
22A. Any locally supplied or imported live bird, used as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching— (*a*) for breeder flock specified under Tariff Heading No. 0407.00.10; (*b*) other than for breeder flock specified under Tariff Heading No. 0407.00.20.	June 15, 2012
23. Unprocessed agricultural produce, including produce for stock farming, fresh water fish farming, forestry cultivation and horticulture supplied directly at the farm gate.	June 15, 2012
24. Motor spirit, which before being sold is coloured to the satisfaction of the Commissioner General, and lubricating oil which is sold to fishermen for use in commercial fishing and which is so certified by the Director, Fisheries Division, in the Ministry of Agriculture.	June 15, 2012
25. [*Deleted by L.N. 83/2012*]	
26. Cooking oil (excluding olive oil and cooking oil sprays).	June 15, 2012
27. [*Deleted by L.N. 117D/2003*]	
28. [*Deleted by L.N. 117D/2003*]	
29. [*Deleted by L.N. 117D/2003*]	
30. [*Deleted by L.N. 117D/2003*]	
31. [*Deleted by L.N. 83/2012*]	
32. Fish, cock and noodle soups packaged in aluminum sachets.	June 15, 2012
33. [*Deleted by L.N. 117D/2003*]	
34. [*Deleted by L.N. 117D/2003*]	
35. [*Deleted by L.N. 117D/2003*]	
36. [*Deleted by L.N. 117D/2003*]	
37. [*Deleted by L.N. 117D/2003*]	

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
38. [*Deleted by L.N. 117D/2003*]	
39. [*Deleted by L.N. 117D/2003*]	
40. [*Deleted by L.N. 117D/2003*]	
41. [*Deleted by L.N. 117D/2003*]	
42. School uniforms and school bags.	June 15, 2012
43. [*Deleted by L.N. 117D/2003*]	
44. [*Deleted by L.N. 117D/2003*]	
45. Sanitary towels and tampons specified under Tariff Heading No. 4818.401 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
46. Photosensitive semiconductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels, specified under Tariff Heading No. 8541.40 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
47. Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975.	June 15, 2012
48. Diagnostic reagents used for the testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.	June 15, 2012
49. Contraceptive devices and substances.	June 15, 2012
50. Disposable diapers for the incontinent.	June 15, 2012
51.—(1) Orthopedic appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches designed for use by the handicapped and eye glasses	

[This revision of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE,

Category	Effective Date
and contact lens used for the treatment or correction of a defect in vision on the written prescription of an eye-care professional.	
(2) Parts and accessories for any of the items specified in paragraph (1).	
52. Human invalid carriages.	June 15, 2012
53. Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings.	June 15, 2012
54. Artificial breathing apparatuses for individuals with respiratory disorders.	June 15, 2012
55. [*Deleted by Act 10 of 2014, 1st Sch.*]	
56. Exercise books specified under Tariff Sub-Heading No. 4820.20 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
57. Sports equipment (including clothing) specifically designed for use in the following sports—	June 15, 2012
(*a*) badminton;	
(*b*) basketball;	
(*c*) boxing;	
(*d*) cricket;	
(*e*) cycling;	
(*f*) dominoes;	
(*g*) football;	

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
(*h*) golf; (*i*) hockey; (*j*) lawn tennis; (*k*) netball; (*l*) rugby; (*m*) softball; (*n*) squash; (*o*) swimming; (*p*) table tennis; (*q*) track and field; (*r*) volleyball; and which are for use— (i) in an educational institution approved by the Minister responsible for education solely for its own educational purposes as certified by the responsible officer of the educational institution; or (ii) by a sporting organization or association approved by the Minister responsible for sports or a person or body designated by the Minister responsible for sports for that purpose.	
58. Parcels whose value (exclusive of customs duty and postage) does not exceed such amount as is applicable for customs duty purposes.	June 15, 2012
59. Passengers' Baggage and household effects as described in and to the extent allowed under Items No. 6 and 6A of Part I of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
60. Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica.	June 15, 2012
61. Unused postage, revenue and other stamps, postmarks and franks envelopes, letters and cards imported by the Postmaster-General.	June 15, 2012

[The inclusion of this page is authorized by L.N. 128/2016]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
62. Goods (except motor vehicles) acquired by or on behalf of the Boy Scouts or Girls Guides Associations of Jamaica or any other youth organization or association approved by the Minister with responsibility for youth which the Commissioner General is satisfied are necessary for the rendering of their services.	June 15, 2012

PART 1A—*Computer Equipment*
[*Deleted by L.N. 55/2009*]

PART 1B—*Data Processing Machine*
[*Deleted by L.N. 19C/2009*]

PART 1C—*Energy Saving Devices*

Category	Effective Date
1. The following lighting equipment— (*a*) compact fluorescent lamps and ballast; (*b*) fluorescent fixtures and tubes; (*c*) circular fluorescent lamps; (*d*) fluorescent ballasts; (*e*) high intensity discharge fixtures and bulbs; (*f*) fibre glass panels for skylighting; and (*g*) LED bulbs and lightings.	June 15, 2012
2. Automated, electronic or computerized lighting control systems including occupancy sensors and photo-cells for such systems.	June 15, 2012
3. Solar panels and tubes for solar water heating systems.	June 15, 2012

[The inclusion of this page is authorized by L.N. 128/2016]

THIRD SCHEDULE, *cont'd.*

	Category	Effective Date
4.	Solar cells designed to produce electricity from the sun.	June 15, 2012
5.	Apparatuses or machinery designed to produce motive power heat, light or electricity through the utilization of renewable sources of energy, for example, sun, wind or water.	June 15, 2012
6.	Solar driers.	June 15, 2012
7.	Solar electric fans.	June 15, 2012
8.	Solar electric refrigerators.	June 15, 2012
9.	Solar water pumping systems and accessories.	June 15, 2012
10.	Solar street and walkway lamps.	June 15, 2012
11.	Parking area and security solar lighting systems.	June 15, 2012
12.	Brackets and mount for solar lights.	June 15, 2012
13.	Bulbs for solar powered systems.	June 15, 2012
14.	Lighting control units.	June 15, 2012
15.	Occupancy sensors.	June 15, 2012
16.	Seven day and twenty-four hour timers.	June 15, 2012
17.	The following water saving equipment— (*a*) water saving shower heads; and (*b*) flow restrictors for water faucets.	June 15, 2012
18.	Power factor correction capacitors.	June 15, 2012
19.	Ice thermal storage air conditioning systems.	June 15, 2012
20.	Air conditioning chillers with rotary screw compressors.	June 15, 2012
21.	Polyurethane foam insulation for roofs.	June 15, 2012
22.	Reflective films for glass windows.	June 15, 2012
23.	Photovoltaic panels.	June 15, 2012

[The inclusion of this page is authorized by L.N. 128/2016]

THIRD SCHEDULE, *cont'd.*

	Category	Effective Date
24.	Charge controllers.	June 15, 2012
25.	Safety disconnects.	June 15, 2012
26.	Load breakers.	June 15, 2012
27.	Negative bonding blocks.	June 15, 2012
28.	Transfer switch.	June 15, 2012
29.	Inverters.	June 15, 2012
30.	Photovoltaic batteries.	June 15, 2012
31.	Wind turbines and support accessories.	June 15, 2012

PART II—*Services*

1. The following operations— June 15, 2012

(*a*) the construction, alteration, repair, extension, demolition or dismantling of any building or structure, including offshore installation, that is to say, installations which are maintained or are intended to be established for underwater exploitation;

(*b*) the construction, alteration, repair extension, demolition of any works forming or intended to form, part of the land, including (without prejudice to the generality of the foregoing) walls, road works, power lines, telegraphic lines, aircraft run-ways, docks and harbours, railways, inland waterways, pipelines, reservoirs, water mains, wells, irrigation works, sewers, industrial plant and installation for purposes of land drainage, coast protection or defence;

(*c*) *[Deleted by L.N. 19C/2009];*

(*d*) *[Deleted by L.N. 19C/2009];*

(*e*) operations which form an integral part of, or are preparatory to, or are for rendering complete, such operations as are described

THIRD SCHEDULE, *cont'd.*

Category		Effective Date
	in paragraphs (*a*) and (*b*), including site clearance, earth moving excavation, tunnelling or boring, laying of foundations, erections of scaffolding, site restoration, landscaping and the provision of roadways and other access works, so however, that the foregoing operations shall not include—	10/2014 1st Sch.
	(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.	
	(*f*) [*Deleted by L.N. 19C/2009*]	
1A.	[*Deleted by L.N. 19C/2009*]	
2.	Transportation of people within Jamaica, except tour services rendered by tour operators.	June 15, 2012
2A.	Any toll, fee charge, levy due or compensation payable in relation to the use of a toll road, or any portion thereof, by vehicular or other traffic.	December 15, 2012
3.	Services of a value not exceeding $100,000.00 rendered by an undertaker in relation to burial or cremation including (in the case of a burial) the supply of coffins.	June 15, 2012
4.	The rental of residential property used for residential purposes only.	June 15, 2012
5.	Public postal and telegraph services.	June 15, 2012
6.	Activities for which an admission fee is charged—	June 15, 2012

[Th... ...sion of this page is authorized by L. N. 192A/2017]

(*a*) carried out by any cultural organization approved by the Minister; and

13/2013 Sch.

(*b*) in respect of which the Commissioner General is satisfied that the proceeds therefrom are for charitable purposes.

7.	Services rendered free of charge to members of a business or professional organization approved by the Minister the members of which pay a membership subscription.	June 15, 2012
13/2013 Sch. 8.	Services rendered by an approved charitable organization or by a service club, or a home for the aged, approved by the Minister.	June 15, 2012
9.	[*Deleted by L.N. 19C/2009*]	
10.	[*Deleted by L.N. 19C/2009*]	
11.	Medical, dental, nursing, optical and veterinary services and services provided pursuant to the Professions Supplementary to Medicine Act.	June 15, 2012
12.	The provision of education or training in an educational institution approved by the Minister responsible for education.	June 15, 2012
12A.	[*Deleted by L.N. 13/2013*]	
13.	Services rendered under a contract of life assurance and health insurance.	June 15, 2012
14.	[*Deleted by Act 10 of 2014, 1st Sch.*]	
15.	Services rendered by Legal Aid Clinics and under the Poor Prisoners' Defence Act.	June 15, 2012
16.	Services rendered (in respect of residential properties) by a corporation as defined in the Registration (Strata Titles) Act in pursuance of the powers and duties specified in that Act.	December 15, 2012
17.	The supply of water (excluding bottled water) to the public.	June 15, 2012
18.	[*Deleted by L.N. 81/2013*]	
19.	The supply of sewerage disposal services.	June 15, 2012
20.	[*Deleted by L.N. 19C/2009*]	
21.	[*Deleted by L.N. 19C/2009*]	
22.	Services rendered in relation to the Betting, Gaming and Lotteries Act.	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
23.—(1) The following financial services—	June 15, 2012
(*a*) the exchange of money;	
(*b*) the payment or collection of a cheque;	
(*c*) the issue of a letter of credit, traveller's cheque, bank cheque, postal note, cash card, credit card or money order;	
(*d*) the issue, allotment, drawing, acceptance, endorsement, transfer of ownership, or payment of a debt security;	
(*e*) the issue, allotment, or transfer of ownership of an equity security or a participatory security;	
(*f*) underwriting or sub-underwriting the issue of an equity security, debt security, or participatory security;	
(*g*) the provision of credit under a credit contract;	
(*h*) the assignment of any hire-purchase agreement;	
(*i*) the provision of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit contract, equity security, debt security, or participatory security, or in respect of the activities specified in paragraphs (*b*) to (*h*);	
(*j*) the provision or transfer of ownership of a life assurance contract or the provision of re-insurance in respect of any such contract;	
(*k*) the provision or transfer of ownership of an interest in a superannuation scheme;	
(*l*) the provision or assignment of a futures	

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
contract through a futures exchange; (*m*) [*Deleted by L.N. 19C/2009*]; *and* (*n*) the payment of dividends and interest. (1A) Paragraph (1) shall not apply to— (*a*) any commission earned by a salesman in the life insurance industry who is self-employed or is employed as an independent contractor; (*b*) services rendered by an accountant or attorney-at-law; or (*c*) fees or commission charged in respect of the services specified in sub-paragraphs (*a*) to (*n*) of paragraph (1). (2) In paragraph (1)— (*a*) "equity security" means an interest in or rights to share in the capital of a body corporate"; and (*b*) "participatory security" means an interest or right to participate in any capital assets, earnings, or other property of any person, including an interest in a unit trust but not in an equity security.	
24. Services rendered by the Jamaican Branch of the Red Cross Society.	June 15, 2012
25. Services rendered by the St. John's Ambulance Brigade.	June 15, 2012
26. Services rendered by the Boy Scouts and Girl Guides Association of Jamaica and any other youth organization or association approved by the Minister.	June 15, 2012
27. Services (excluding catering services) rendered at a port or international airport in Jamaica in connection with the importation or exportation of goods or the transportation of people into or out of Jamaica.	June 15, 2012

[The inclusion of this page is authorized by L. N. 192A/2017]

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
28. [*Deleted by L.N. 117D /2003*].	
29. The rearing of animals or the growing of crops under a contract for reward.	June 15, 2012
30. [*Deleted by Act 10 of 2014, 1st Sch.*]	
31. [*Deleted by Act 10 of 2014, 1st Sch.*]	

[The inclusion of this page is authorized by L. N. 192A/2017]

FOURTH SCHEDULE (Section 18(18))

21/1991 S. 20(*b*).

TAXABLE SUPPLIES WHICH CONSTITUTE THE PROVISION OF SERVICES

21/1991 S. 20(*b*). 17/2014 S. 27(2).

1. The following shall be regarded as the provision of services—

(*a*) the production of goods consequent on the treatment of processing of other goods;

(*b*) the supply of—

(i) water (other than in a container);

(ii) electricity;

(iii) refrigeration;

(iv) air-conditioning;

(*c*) hiring (other than under a hire-purchase agreement), leasing or renting of goods;

10/1995 Sch.

(*d*) the supply, other than the sale of real property, of anything for a consideration which is not a supply of goods;

21/1991 S. 20(*d*).

(*e*) the supply of drinks or meals in the operation of a bar, canteen, club, hotel, restaurant or other place of business similar thereto or a catering service other than drinks or meals supplied in the cafeteria or canteen of an educational institution approved by the Minister of Education.

17/2014 S. 27(2).

2. For the purposes of paragraph 1(*d*), the consideration provided under a timeshare contract under the Timeshare Vacations Act shall be construed as a sale of real property.

[The inclusion of this page is authorized by L. N. 192A/2017]