



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

841

Vol. CXLII

FRIDAY, SEPTEMBER 20, 2019

No. 101

No. 165

**THE GENERAL CONSUMPTION TAX ACT**

**THE GENERAL CONSUMPTION TAX (AMENDMENT) REGULATIONS, 2019**

In exercise of the power conferred upon the Minister by section 63(1)(l) of the General Consumption Tax Act, and of every other power hereunto enabling, the following Regulations are hereby made:—

1. These Regulations may be cited as the General Consumption Tax (Amendment) Regulations, 2019, and shall be read and construed as one with the General Consumption Tax Regulations, 1991, (hereinafter referred to as the “principal Regulations”) and all amendments thereto.
2. Regulation 2 of the principal Regulations are amended—
  - (a) in paragraph (3), by deleting the words “three million dollars” and substituting therefor the words “ten million dollars”;

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- (b) in paragraph (4), by deleting the words “two hundred and fifty thousand dollars” and substituting therefor the words “eight hundred and thirty three thousand, three hundred and thirty three dollars”.

Dated this 20th day of September, 2019.

NIGEL CLARKE  
Minister of Finance and the Public Service.