

THE

JAMAICA GAZETTE SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3712G

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MONDAY, NOVEMBER 23, 2020

No. 160B

No. 186B

THE GENERAL CONSUMPTION TAX ACT

THE GENERAL CONSUMPTION TAX (AMENDMENT)
REGULATIONS, 2020

In exercise of the power conferred upon the Minister by section 63 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, 2020, 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 hereto.
- 2. The Fourth Schedule to the principal Regulations is amended by inserting next after Form 4G, the following as Form 4H—

SCHEDULE

(Paragraph 2)



THE GENERAL CONSUMPTION TAX ACT GENERAL CONSUMPTION TAX RETURN (GROUP ACCOUNT)

FORM 4H

(GROUP ACCO	UNT)		•
Section A: GENERAL INFORMATION	2. Taxpayer Registra	tion Number (TRN)	
Name of Group of Companies Representative		1	
	3. Return Period ()	ear- Month -Day to Yi	ear Month-Day)
4. Address of Group of Companies Representative	2,0,	10.1 to 2.0	
	5. Tick if applicable.	New Address	Revised Return
Section 8: SUPPLIES (Goods & Services)	gagagiana a gagida kana sa		
Total Supplies for Period (Excluding Imported Services)			
DEDUCTIONS: (Intra-Group, Exempt and Supplies taxed at Zero)	7	71.33	Andrew Committee
Intra-Group Supplies	 		
Exempt Supplies	8		
Gratuities (for tourism activities only)	10		
Net Agency Activities (for insurance activities only) Export Supplies	11		
	12		
Zero Rated Supplies		J. Itali	National (Newson)
Total Intra-Group, Exempt and Supplies at zero rate (Add Lines 7 to 12)		13	
Taxable Supplies at a posi ve rate (Line 6 less Line 13) Section C: OUTPUT TAX	<u> </u>	14	
		Rate	
Supplies to Tax Withholding Entities (TWEs) at Standard Rate	15	x % = 16	
Supplies to Other Entities at Standard Rate	17	x % = 18	
Supplies to Tax Withholding Entities (TWEs) at Tourism Rate	19	x % = 20	
Other Supplies at Tourism Rate	21	x % = 22	
Supplies to TWEs at Other Rate(s) (Transfer total from Section C1 overleaf)	23	24	
Supplies to Other Entities at Other Rate (Transfer total from Section C1 overleaf)	25	26	
Imported Services (Not to be included in Line 6 above)	27	x % ≈ 28	
GCT on Imported Goods	GCT on Local Packag		
Total GCT Deferred	+ [30]	31	
Net GCT Remittances Collected (for insurance activities only) (Transfer from	Column (h) total, Section C2		
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjus	tments		
Total Output Tax (Add Lines 16, 18, 20, 22, 24, 26, 28, 31, 32 and 33)		34	
Section D: INPUT TAX/TAX CREDIT	Salah Sa Kemburah		<u> 1988 - Harring L</u>
PURCHASES & EXPENSES THAT QUALIFY FOR CREDIT FOR REPRESENTATIVE E	<u>NIHY</u> .	lac.	<u> 2. 4. 193 - 5. 54 - 64 - 15. 15.</u>
Imported Goods		35	
Local Purchases		37	
Local Expenses		38	
Total Purchases and Expenses that qualify for credit (Add Lines 35 to 37)			
GCT on Purchases & Expenses (Transfer total from Section D1 Line 1 Column F)	39		
GCT Deferred on Packaging Materials (Transfer total from Section D1 Line 2	40		
Column F)	A Principal Company	[aal	4 NO-44 (1982 A (1994, 1994))
GCT on Local Purchases & Expenses that qualify for credit (Add Lines 39 and	40)	41	
GCT Paid on Imports (Transfer total from Section D1 Line 3 Column F)	42		
GCT Deferred (Transfer total from Section D1 Line 4 Column F)	43		
		T-T	
GCT on Imports that qualify for credit (Add Lines 42 and 43)		44	
GCT on Capital Goods that qualify for credit (If not included at Line 43 above)	1966年1月1日 - 1966年1月1日 - 1月1日日本春 日代日		
our withheld by rax withholding entitles	化抗压气管 化铁铁铁铁 医多种性小动物学	46	
GCT on Imported Services that qualify for credit (Transfer total from Section	D1 Line 6 Column F)	47	
Adjustments - Specify adjustments in Section D2 on Page 3		48	
Total Input Tax (Add-Lines 41, 44, 45, 46, 47 and 48)		49	

Form No. 4H (Revised 2020/09)

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

Tax Administration Jamaica

SCHEDULE, contd.

Section E: GCT PAYABLE / (CRE	DITABLE)		(M. C. L. Jana)	rga sasayan iyo ahang i	taja da azan da jihi	January and American
GCT Payable/(Creditable) for perio	od (Sec on C, Line 34	ess Sec on D, L	ne 49)		50	
NOTE: If a refund is requested and	has not been received t	y the time the	next Return is file	ed, do not take a credi	t against the tax o	iue.
Balance Brought Forward: Payat Total GCT Payable/(Creditable) GCT Being Paid this Period Balance after GCT Paid this Peri If amount at Line 50 is negative,	(Add Lines 50 and 51) od (Line 52 less Line 53)			51 52 53 54 55	
Section F: Preparer's Details - (OFFI	
Preparer's Name (Individual/Firm)	Address	TRN:	Cc	ontact Number:	OFFIC	CIAL USE
Section G: DECLARATION: (To be and belief this is a true and correct						
Responsible Officer	Official Stamp	Title				
Signature		Date				
Control of the Contro	C1 - OUTPUT TAX O Supplies to Tax	N SUPPLIES Rate (%)		Supplies to Oti		(Martiburgers)
For each row, enter supplies that are taxable at the same rate (other than Standard Rate) and calculate the Tax thereon	Withholding Entities (a)	(b)	(c)	Entitles (d)	Rate (%) (e)	GCT (f)
(Transfer total of (a) to Line 23, (c) to Line 24, (d) to Line 25 and (f) to Line 26 overleaf. Total (See note above)						

SCHEDULE, contd.

(a)		(b)	P	remlums			Commissions	(h)
Taxpayer Registration Number (TRN)		of Insurance Company	(c) Taxable No	(d) n-Taxable	(e) GCT	(f) Amou	(g)	Net Remittance to Insurance Co (h) = (e) - (g) (\$)

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			A. C.					

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		1	1					
ransfer column	(h) total i	to		•				
ransfer column ection C, Line 3.		TOTAL ►						
		to TOTAL ▶	Section D1 - GCT	THAT QUA	ALIFIES FOR	R CREDIT		
		to TOTAL ▶	Section D1 - GCT	THAT QUA	ALIFIES FOR		(e)	(f)
ection C, Line 3:		TOTAL ▶	(b) GCT Not Subject	to \$) GC	(c)	(d) Portion Related to	Apportioned	GCT that Qualifie
ection C, Line 3:	2.	TOTAL ▶	(b)	to \$) GC	(c)	(d) Portion		i
ection C, Line 3: Line Items: Local Purchases	z,	(a) Total GCT on	(b) GCT Not Subject	to \$) GC	(c)	(d) Portion Related to Taxable	Apportioned GCT (\$)	GCT that Qualifie for Credit (\$)
Line Items: Local Purchase: & Expenses Deferrment (Pac	5 1 2	(a) Total GCT on	(b) GCT Not Subject	to \$) GC	(c)	(d) Portion Related to Taxable	Apportioned GCT (\$)	GCT that Qualifie for Credit (\$)
Line Items: Local Purchase: & Expenses Deferrment (Pac	2	(a) Total GCT on	(b) GCT Not Subject	to \$) GC	(c)	(d) Portion Related to Taxable	Apportioned GCT (\$)	GCT that Qualifie for Credit (\$)
Line Items: Local Purchase: & Expenses Deferrment (Pac Imports Paid Deferrment (Imp	2	(a) Total GCT on	(b) GCT Not Subject	to \$) GC	(c)	(d) Portion Related to Taxable	Apportioned GCT (\$)	GCT that Qualifie for Credit (\$)
Line Items: Local Purchase: & Expenses Deferrment (Pac	2	(a) Total GCT on	(b) GCT Not Subject	to \$) GC	(c)	(d) Portion Related to Taxable	Apportioned GCT (\$)	GCT that Qualifie for Credit (\$)
Line Items: Local Purchase: & Expenses Deferrment (Pac Imports Paid Deferrment (Imp Capital Goods . imported Servic	s 1 2 3 4 5 5 6 mounts d	(a) Total GCT on Items (\$)	(b) GCT Not Subject Apportionment (to G(Appo	(c) If to be ritioned (\$)	(d) Portion Related to Taxable Sales (%)	Apportioned GCT (\$) (e) = (c) × (d)	GCT that Qualifier for Credit (\$) (f) = (b) + (e)
Line Items: Local Purchase: & Expenses Deferrment (Pac Imports Paid Deferrment (Imp Capital Goods . imported Servic	s 1 2 3 4 5 5 6 mounts d	(a) Total GCT on Items (\$)	(b) GCT Not Subject Apportionment (to GC Appo	(c) If to be ritioned (\$) section D on 15 and Line 6	(d) Portion Related to Taxable Sales (%)	Apportioned GCT (\$) (e) = (c) × (d)	GCT that Qualifier for Credit (\$) (f) = (b) + (e)
Line Items: Local Purchase: & Expenses Deferrment (Pac Imports Paid Deferrment (Imp Capital Goods . imported Servic	s 1 2 3 4 5 5 6 mounts d	(a) Total GCT on Items (\$) etermined in colun	(b) GCT Not Subject Apportionment (to G(S) Appo	(c) If to be ritioned (\$) Section D on 15 and Line 6 NTS (INPUT)	(d) Portion Related to Taxable Sales (%)	Apportioned GCT (\$) (e) = (c) × (d)	GCT that Qualifier for Credit (\$) (f) = (b) + (e)
Line Items: Local Purchase: & Expenses Deferrment (Pac Imports Paid Deferrment (Imp Capital Goods . imported Servic	s 1 2 3 4 5 5 6 mounts d	(a) Total GCT on Items (\$) etermined in colun	(b) GCT Not Subject Apportionment i Apportionment of the subject Apportionment of the subject of	to G(S) Appo	(c) If to be ritioned (\$) Section D on 15 and Line 6 NTS (INPUT)	(d) Portion Related to Taxable Sales (%)	Apportioned GCT (\$) (e) = (c) × (d)	GCT that Qualifie for Credit (\$) (f) = (b) + (e)
Line Items: Local Purchase: & Expenses Deferrment (Pac Imports Paid Deferrment (Imp Capital Goods . imported Servic	s 1 2 3 4 5 5 6 mounts d	(a) Total GCT on Items (\$) etermined in colun	(b) GCT Not Subject Apportionment i Apportionment of the subject Apportionment of the subject of	to G(S) Appo	(c) If to be ritioned (\$) Section D on 15 and Line 6 NTS (INPUT)	(d) Portion Related to Taxable Sales (%)	Apportioned GCT (\$) (e) = (c) × (d)	GCT that Qualifie for Credit (\$) (f) = (b) + (e)
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Dated this 23rd day of November, 2020.

NIGEL CLARKE
Minister of Finance and the Public Service.