



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

3706G

Vol. CXLIII

MONDAY, NOVEMBER 23, 2020

No. 159B

No. 185B

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—

THE GENERAL CONSUMPTION TAX ACT GENERAL CONSUMPTION TAX RETURN (GROUP ACCOUNT)		FORM 4H	
Section A: GENERAL INFORMATION		2. Taxpayer Registration Number (TRN)	
1. Name of Group of Companies Representative		3. Return Period (Year-Month-Day to Year-Month-Day)	
4. Address of Group of Companies Representative		2 0 0 1 to 2 0 0 1	
5. Tick if applicable. ☐ New Address ☐ Revised Return			
Section B: SUPPLIES (Goods & Services)			
Total Supplies for Period (Excluding Imported Services)		6	
DEDUCTIONS: (Intra-Group, Exempt and Supplies taxed at Zero)			
Intra-Group Supplies	7		
Exempt Supplies	8		
Gratuities (for tourism activities only)	9		
Net Agency Activities (for insurance activities only)	10		
Export Supplies	11		
Zero Rated Supplies	12		
Total Intra-Group, Exempt and Supplies at zero rate (Add Lines 7 to 12)		13	
Taxable Supplies at a positive rate (Line 6 less Line 13)		14	
Section C: OUTPUT TAX			
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	29		
GCT on Local Packaging Materials	30		
Total GCT Deferred		31	
Net GCT Remittances Collected (for insurance activities only) (Transfer from Column (h) total, Section C2 on Page 3)		32	
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments		33	
Total Output Tax (Add Lines 16, 18, 20, 22, 24, 26, 28, 31, 32 and 33)		34	
Section D: INPUT TAX/TAX CREDIT			
PURCHASES & EXPENSES THAT QUALIFY FOR CREDIT FOR REPRESENTATIVE ENTITY			
Imported Goods		35	
Local Purchases		36	
Local Expenses		37	
Total Purchases and Expenses that qualify for credit (Add Lines 35 to 37)		38	
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 Column F)	40		
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		
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) (Transfer total from Section D1 Line 5 Column F)		45	
GCT withheld by Tax Withholding Entities		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	

Section E: GCT PAYABLE / (CREDITABLE)

GCT Payable/(Creditable) for period (Section C, Line 34 less Section D, Line 49)

50

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

Balance Brought Forward: Payable/(Creditable)

51

Total GCT Payable/(Creditable) (Add Lines 50 and 51)

52

GCT Being Paid this Period

53

Balance after GCT Paid this Period (Line 52 less Line 53)

54

If amount at Line 50 is negative, tick appropriate box at Line 55

55

☐ Refund ☐ Credit

Section F: Preparer's Details - (To be completed if prepared by person other than Taxpayer)

OFFICIAL USE

Preparer's Name (Individual/Firm)

Address

TRN:

Contact Number:

Section G: DECLARATION: (To be signed by Taxpayer only) I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.

Responsible Officer

Title

Official
Stamps

Signature

Date _____

Section C1 - OUTPUT TAX ON SUPPLIES AT RATES OTHER THAN STANDARD RATE

For each row, enter supplies that are taxable at the same rate (other than Standard Rate) and calculate the Tax thereon

Supplies to Tax
Withholding Entities
(a)

Rate: (%)

(b)

GCT
(c)

Supplies to Other
Entities

Rate (%)	(e)
100	100
90	90
80	80
70	70
60	60
50	50
40	40
30	30
20	20
10	10
0	0

GCT
IN

(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) ▶

Nov. 23, 2020]

PROCLAMATIONS, RULES AND REGULATIONS

3706K

Dated this 23rd day of November, 2020.

NIGEL CLARKE
Minister of Finance and the Public Service.