

JAMAICA

No. 21–2001

I assent,

[L.S.]

H. F. COOKE,
Governor-General.

2nd day of August, 2001.

AN ACT to Amend the General Consumption Tax Act.

[August 3, 2001]

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

1. This Act may be cited as the General Consumption Tax (Amendment) Act, 2001 and shall be read and construed as one with the General Consumption Tax Act (hereinafter referred to as the principal Act) and all amendments thereto.

Short title
and con-
struction.

2. Section 28 of the principal Act is amended—

(a) in subsection (1) by inserting immediately after the word “application” the words “and to furnish such

Amendment
of section
28 of prin-
cipal Act.

documents as the Commissioner thinks necessary”;
and

(b) by inserting next after subsection (2) the following as subsection (3)—

“ (3) Where pursuant to subsection (2), the Commissioner registers a person, the date of that person’s registration shall be as follows—

(a) in the case of a person liable to be registered as a registered person, the date on which that person commenced a taxable activity;

(b) in the case of a person—

(i) liable to be registered as a registered taxpayer; or

(ii) who was registered as a registered person and failed to notify the Commissioner that he subsequently qualified for registration as a registered taxpayer,

the date on which the gross value of supplies made by that person was equivalent to the respective amount specified in section 27(1)(b)(i) or (ii).

**Amendment
of section
38 of prin-
cipal Act.**

3. Section 38 of the principal Act is amended by inserting next after subsection (4) the following as subsection (4A)—

“ (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.”.

4. Subsection (1) of section 54 of the principal Act is amended by deleting paragraph (b) and substituting therefor the following—

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of section
54 of prin-
cipal Act.

“ (b) in the case of a person liable to be registered as a registered taxpayer, where that person is—

(i) an individual, to a penalty of five thousand dollars; or

(ii) a body corporate, to a penalty of ten thousand dollars,

and interest at the rate of two and one-half percent per month or part thereof, of the tax assessed in respect of the period aforesaid.”