

CERTIFICATE

In accordance with section 56(2) of the Jamaica (Constitution) Order in Council 1962, I hereby Certify that this Bill shortly entitled “The General Consumption Tax (Amendment) Act, 2020” is a Money Bill.

J. HOLNESS  
*Acting Speaker.*

JAMAICA

**No. 2 – 2020**

I assent,

[L.S.]

*Sgd. P. L. Allen*  
\_\_\_\_\_  
*Governor-General.*

*27<sup>th</sup> day of February 2020*  
\_\_\_\_\_

AN ACT to Amend the General Consumption Tax Act; and for connected matters.

*[27<sup>th</sup> February 2020]*

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, 2020, 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 and shall be deemed to have come into operation on the 1st day of April, 2019.

Short title  
and  
construction.

Amendment  
of  
section  
23B of  
principal  
Act.

2.—Section 23B of the principal Act is amended in subsection (3)(a) by deleting the words, “three million dollars” and substituting therefor the words, “ten million dollars”.

Repeal and  
replacement  
of section 26  
of principal  
Act.

3. Section 26 of the principal Act is repealed and replaced by the following—

“ Application  
to be  
registered as  
tax-payers.

26.—(1) Where a person carries on a taxable activity and the gross value of the person’s total supplies is not less than the value specified in regulation 2(3) and (4) of the General Consumption Tax Regulations, 1991, such person shall apply to the Commissioner General to be registered as a registered taxpayer.

(2) Where a person carries on a taxable activity and the gross value of the person’s total supplies is less than the value specified in Regulation 2(3) and (4) of the General Consumption Tax Regulations, 1991, such person may apply to the Commissioner General to be registered as a registered taxpayer.

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

(4) An application made under subsection (1) shall be made within twenty-one days after the attainment of the threshold specified in regulation 2(3) and (4) of the General Consumption Tax Regulations, 1991, so, however, that the Commissioner General may, if satisfied that the circumstances so warrant, extend the time specified in this subsection.”.

4. Section 27 of the principal Act is amended by deleting subsection (1) and substituting therefor the following—

Amendment of section 27 of principal Act.

“ (1) On receipt of an application—

(a) under section 26(1), the Commissioner General shall register the applicant as a registered taxpayer if the Commissioner General is satisfied that—

(i) 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;

(ii) 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

(iii) the applicant is a manufacturer of prescribed goods; and

(b) under section 26(2), the Commissioner General may register the applicant, as a registered taxpayer.”.

5. The principal Act is amended by inserting next after section 27 the following—

Insertion of new section 27A of principal Act.

Exemption from liability for offence.

27A.—(1) This section applies to sections 26 and 27 in respect of any tax payable on or before the commencement date.

(2) As from April 1, 2019 no person shall be liable to be proceeded against, for any offence under this Act in respect of any failure to register as a taxpayer under sections 26 and 27, during the period April 1, 2019 to the commencement date.

(3) In this section “commencement date” means the date the General Consumption Tax (Amendment) Act, 2020, comes into operation.

Amendment  
to other  
enactments.

**6.—**(1) The provisions of the enactments specified in the second column of the Schedule are amended in the manner set out in relation thereto in the second column.

(2) The amendments specified in the second column of the Schedule to this Act shall be read and construed as one with the said enactments.

SCHEDULE

(Section 5)

*Amendment to Other Enactments*

First Column — Provision	Second Column — Amendment
Income Tax Act Section 13(h)(ii)	Delete from paragraph (C) of the proviso the numeral “27(1)(b)(i)” and substitute therefor the numeral “27(1)(a)(i)”.
General Consumption Tax Regulations, 1991 Regulation 2	<ol style="list-style-type: none"><li>1. Delete from paragraph (2)—<ol style="list-style-type: none"><li>(a) the word “applies” and substitute therefor the word “apply”;</li><li>(b) the numeral “27(1)(b)” and substitute therefor the numerals, “27(1)(a)(i) and 27(1)(a)(ii)”.</li></ol></li><li>2. Delete paragraphs (3) and (4), and substitute therefor the following—<p>“ (3) For the purposes of section 27(1)(a) (i) of the Act, the gross value of the applicant’s supplies shall not be less than ten million dollars.</p><p>(4) For the purposes of section 27(1)(a) (ii) of the Act, the average monthly value of the applicant’s supplies shall not be less than eight hundred and thirty-three thousand, three hundred and thirty-three dollars.”</p></li></ol>
Regulation 7	In paragraph (4)(b), delete the word “is” and substitute therefor the word “if”.
Regulation 26	Delete the regulation.

Passed in the House of Representatives this 14th day of January 2020 with four (4) amendments.

J. HOLNESS  
*Acting Speaker.*

Passed in the Senate this 24th day of January, 2020.

THOMAS TAVARES-FINSON, CD, QC, JP  
*President.*

*This printed impression has been carefully compared by me with the authenticated impression of the foregoing Act, and has been found by me to be a true and correct printed copy of the said Act.*

*Sgd. Heather E. Cooke*  
*Clerk to the Houses of Parliament.*