

THE GENERAL CONSUMPTION TAX ACT

REGULATIONS  
(under section 63 (1))

The General Consumption Tax Regulations, 1991

L.N. 86/91  
77/93  
27/94  
15/97  
165/99  
32/2002  
*Vide Act*  
26/2003  
L.N. 19D/2014  
Act 10 of 2014  
L.N. 150/2014  
137A/2015  
207/2015

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(Made by the Minister on the 8th day of October, 1991)

[22nd October, 1991.]

L.N. 86/91  
Amdts:  
L.N. 77/93  
27/94  
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1. These Regulations may be cited as the General Consumption Tax Regulations, 1991. Citation.

1A. In these Regulations, "Commissioner" means the Commissioner General. Interpretation.

2.—(1) Subject to paragraph (2), every person who carries on a taxable activity shall apply to the Commissioner in the form set out as Form 1 in the Fourth Schedule to be registered under the Act. Application for registration. Fourth Schedule. Form 1.

(2) For the purposes of section 27 (1)(b) of the Act, a person to whom paragraph (1) applies shall, in determining the gross annual value or the average monthly value, as the case may be, of his supplies take account of all the supplies made by him (including supplies which are exempt under the Act) in the course or furtherance of his taxable activity.

(3) For the purposes of section 27(1)(a) of the Act, the gross value of the applicant's supplies shall not be less than three million dollars.

(4) For the purposes of section 27(1)(b) of the Act, the average monthly value of the applicant's supplies shall not be less than two hundred and fifty thousand dollars.

(5) A person who carries on an activity which consists wholly of the supply of goods or services which are exempt from the payment of tax under the Act shall be exempt from making an application under paragraph (1) in respect of that activity.

3.—(1) The Commissioner shall, on receipt of an application for registration, register the applicant as a registered taxpayer where pursuant to section 27 of the Act the applicant is qualified to be so registered. Registration.

Fourth  
Schedule.  
Form 2.

(2) The certificate of registration issued to a registered taxpayer pursuant to section 27 (2) of the Act shall be in the form set out as Form 2 in the Fourth Schedule.

(3) Where the Commissioner is not satisfied that an applicant ought to be registered under paragraph (1) he shall so inform the applicant giving his reasons therefor.

4. *[Deleted by Act 10 of 2014.]*

Record of  
persons  
registered.

5. The Commissioner shall, in respect of persons registered under regulation 3, cause to be kept a record containing the following particulars—

- (a) the name, address and registration number of each person so registered;
- (b) the type of taxable activity carried on by each such person;
- (c) the date of application for registration;
- (d) the date on which registration is effective;
- (e) the date of and reason for any cancellation or suspension of registration of any such person.

Taxable  
period.

6.—(1) For the purposes of the Act, the taxable period shall be one calendar month.

(2) Notwithstanding paragraph (1), the Commissioner may, where he considers it expedient so to do, direct a registered taxpayer to make a return at such time and in respect of such period as may be specified in the direction.

Return and  
payment of  
Tax.  
Fourth Schedule.  
Forms 4A,  
4C,4D and  
4E.

7.—(1) The return required by section 33 of the Act shall be—

- (a) in the form set out in the Fourth Schedule as Form 4A, 4C, 4D or 4E, as is appropriate;

- (b) furnished to the Commissioner by the registered taxpayer by the last working day of the month after the end of the taxable period; and
- (c) accompanied by the payment of the amount of tax, if any, payable by the registered taxpayer in respect of the taxable period.

(2) The registered taxpayer, or a person duly authorized on behalf of the registered taxpayer to do so, shall execute the return required to be submitted under section 33 of the Act, and any other document required by the Commissioner to be submitted to the Commissioner.

(3) Where a registered taxpayer is a body corporate, a director, Secretary or other person duly authorized on behalf of the registered taxpayer to do so shall execute the return required to be submitted under section 33 of the Act, and any other document required by the Commissioner to be submitted to the Commissioner.

(4) In this regulation and regulation 7(A), “working day” means a day of the week that is not a Saturday, a Sunday or declared to be a Public General Holiday within the meaning of section 2 of the Holidays (Public General) Act.

(5) In this regulation and regulation 7C, “working day” means a day of the week that is not a Saturday, a Sunday or declared to be a Public General Holiday within the meaning of section 2 of the Holidays (Public General) Act.

7A.—(1) An entity specified in paragraph (2) (hereinafter referred to as a “tax withholding entity”) to which a taxable supply is made by way of the supply of goods or services to the tax withholding entity shall, in accordance with this regulation—

Tax with-  
holding  
entities.

- (a) deduct from the payment on account of the supply of the goods or services an amount equal to the tax payable on the supply of such goods and services; and
- (b) pay the amount so deducted over to the Commissioner.

(2) The tax withholding entities to which paragraph (1) relates are—

- (a) a Ministry, an Executive Agency, an agency or a department of Government;
- (b) a statutory body or authority (including a body or authority specified in the Third Schedule);
- (c) a Parish Council or Municipal Council;
- (d) the Council of the Kingston and St. Andrew Corporation; and
- (e) a government company as defined in section 2 of the Financial Administration and Audit Act.

Third  
Schedule.

(3) The accounting officer of a tax withholding entity specified in paragraph (2) shall be responsible for carrying out the functions of the tax withholding entity relating to the deduction and payment of the tax to the Commissioner.

(4) The functions of a tax withholding entity with respect to the taxable supplies made to it shall be to—

- (a) deduct and withhold the tax due at the rate applicable;
- (b) issue a withholding tax certificate to the registered taxpayer within fifteen days of receiving the tax invoice from the registered taxpayer;
- (c) by the last working day of the month after the end of the taxable period in which the certificates were issued, prepare and file a tax return, in the form set out as Form 4F in the Fourth Schedule, accounting for the tax withheld; and
- (d) remit the tax payable on the return by the last working day of the month after the end of the taxable period for which the withholding tax certificate was issued.

Fourth  
Schedule.

(5) A withholding tax certificate shall be in the form set out as Form 5 in the Fourth Schedule.

Fourth  
Schedule.

(6) For the purposes of paragraph (1), where a tax withholding entity makes a payment on account of a taxable supply made to another person and the payment constitutes a loan to that person, the taxable supply shall be treated as being made to the tax withholding entity and the provisions of this regulation shall apply accordingly.

(7) In this regulation, “accounting officer” has the definition assigned to it in section 2 of the Financial Administration and Audit Act.

**7B.—**(1) A registered taxpayer who supplies goods or services to a tax withholding entity specified in regulation 7A (2) shall—

- (a) in the case of a tax withholding entity that is a registered taxpayer, issue a tax invoice containing the particulars specified in regulation 8 pursuant to section 22(a) of the Act;
- (b) in the case of a tax withholding entity that is not a registered taxpayer, issue a tax invoice containing the particulars in regulation 8 instead of the receipt required to be issued under section 22(b) of the Act;
- (c) prepare and file a return in the form set out as Forms 4A, 4D or 4E (as may be applicable) in the Fourth Schedule and account for the tax in accordance with regulation 10; and
- (d) collect a withholding tax certificate from the tax withholding entity.

Duty of  
registered  
taxpayer  
who supplies  
goods or  
services to  
tax withholding  
entity.

Forms 4A, 4D  
and 4E.  
Fourth  
Schedule.

**7C.—(1)** A company within a GCT Group that is a registered taxpayer that has been designated as a representative entity of the GCT Group pursuant to section 32C(2) shall make a return to the Commissioner by the last working day of the month after the end of the taxable period.

Return and  
payment of  
tax by GCT  
group.

(2) A return under paragraph (1)—

- (a) shall be in the form set out as Form 4H in the Fourth Schedule;
- (b) shall be executed pursuant to sections 32H (4)(b) and 33 by a director, Security or other person duly authorized by the representative entity of the GCT Group; and
- (c) shall be accompanied by the amount of tax, if any, that is payable by the GCT Group in respect of the taxable period.

Fourth  
Schedule

**8.—(1)** Subject to paragraph (8), a tax invoice issued in respect of a taxable supply shall contain the following information—

Tax  
invoice.

- (a) the words “Tax Invoice” stated at the top thereof;
- (b) the name, address and registration number of the registered taxpayer issuing the tax invoice;
- (c) the serialized number of the tax invoice;
- (d) the date on which the taxable supply is made;
- (e) the name and address of the registered taxpayer to whom the taxable supply is made;
- (f) the quantity and description of the taxable supply;
- (g) the total amount of the consideration for the taxable supply;
- (h) the rate of tax and the amount of tax payable;
- (i) the total amount of the consideration and the tax applicable to the taxable supply.

(2) A tax invoice shall not be issued in respect of prescribed goods unless such goods are supplied to a registered taxpayer wholly or mainly for the purpose of manufacturing prescribed goods.

(3) A registered taxpayer who makes a taxable supply to another registered taxpayer shall issue to that other taxpayer, not later than seven days of such supply, the original of the tax invoice.

(4) A registered taxpayer shall issue only one tax invoice in respect of each supply and shall not issue any other invoice in respect thereof.

(5) Where a tax invoice is lost, destroyed or defaced, the registered taxpayer to whom it was issued may obtain a copy from the registered taxpayer who issued it, so, however, that the copy shall be marked “COPY” at the top thereof and shall be signed by the registered taxpayer who issued it.

(6) Every registered taxpayer—

- (a) who issues a tax invoice shall retain a copy thereof; or
- (b) who receives a tax invoice shall, subject to paragraph (4), retain it, for inspection by an authorized person.

(7) Where a registered taxpayer uses for his personal use or for any other business carried on by him, any goods which form part of the stock of his taxable activity, he shall prepare a document containing the information specified in paragraph (1) and shall retain it in his records and shall mark across the face thereof the words "PERSONAL USE".

(8) The following particulars shall be omitted from a tax invoice issued in respect of the supply of telecommunication services, that is to say—

- (a) the words "TAX INVOICE";
- (b) the registration number of the registered taxpayer; and
- (c) the serialized number of the tax invoice.

(9) [*Deleted by Act 10 of 2014, Sch.*]

(10) Where a taxable supply is made by an insurer pursuant to a contract of insurance, the receipt for payment of such supply issued by a broker or insurer, as the case may be, shall be deemed to be the tax invoice and the particulars specified in paragraph (1) shall be shown on the receipt.

(11) A tax invoice shall not be issued in respect of a payment by way of reimbursement, recovery or otherwise (referred to in section 18(4) of the Act) made to a registered taxpayer.

Procedure where registered taxpayer supplies person other than registered taxpayer.

9.—(1) Subject to paragraphs (2) and (3), where a registered taxpayer makes a taxable supply to a person who is not a registered taxpayer, the registered taxpayer shall indicate the consideration for the taxable supply separately from the amount of tax charged by any of the following methods—

- (a) issuing a receipt showing the consideration and the tax payable thereon; or
- (b) affixing to the taxable supply the consideration therefor and the tax payable thereon.

(2) Where a registered taxpayer who supplies groceries, dry goods or raw foodstuff is unable to comply with the requirements specified in paragraph (1), he shall—

- (a) identify by a red tag or mark, any goods which are zero-rated or exempt from tax or any prescribed goods and shall indicate that no tax is chargeable by that taxpayer on such goods; and
- (b) display in a conspicuous manner in his place of business in respect of other goods—
  - (i) a sign indicating that the price includes tax at the rate specified in section 4(1)(a) of the Act; and

(ii) a list of prices and the amount of tax applicable to each price shown on the list.

(3) [*Deleted by Act 10 of 2014, Sch.*]

10.—(1) Subject to paragraphs (2) and (2A), every registered taxpayer shall account for tax on an invoice basis, that is to say, account for the total amount of tax shown on each invoice, receipt or other document—

Accounting  
basis of  
tax.

- (a) issued by him in respect of each taxable supply made by him;
- (b) issued to him by another registered taxpayer in respect of each taxable supply made to him by that taxpayer; and
- (c) issued to him by the Commissioner of Customs,

during a taxable period.

(2) The Commissioner may, on an application made to him by a registered taxpayer who falls within the categories specified in the First Schedule, permit that taxpayer to account for tax on a payments basis, that is to say, account for the total amount of tax received by him or paid by him during a taxable period in respect of taxable supplies made by or to him.

First  
Schedule.

(2A) Where a registered taxpayer makes a taxable supply under regulation 7A—

- (a) the taxable supply shall be deemed to occur during the taxable period in which the withholding certificate is issued to the registered taxpayer; and
- (b) the registered taxpayer shall account for the tax shown on the withholding tax certificate as output tax in the registered taxpayer's return for that taxable period.

(3) [*Deleted by Act 10 of 2014, Sch.*]

(4) A registered taxpayer may, where he is desirous of changing the basis on which he accounts for tax, apply in writing to the Commissioner for approval to effect such change.

(5) Where the Commissioner gives approval under paragraph (4) the registered taxpayer shall furnish a return in such form as may be approved by the Commissioner stating the tax payable, if any, in respect of the change, and shall pay the tax not later than the end of the taxable period in which the change takes place.

11.—(1) Subject to this regulation, output tax in respect of each taxable supply made during a taxable period shall be calculated by multiplying the consideration for the supply by the rate of tax applicable thereto so, however, that the tax deferred in accordance with section 42 shall be treated as output tax.

Calcula-  
tion of  
output tax.

(2) Where the consideration for a taxable supply includes tax, the calculation of output tax shall be in accordance with the following formula that is to say—



$$OT = C \times \frac{R}{(R + 100)}.$$

(3) [*Deleted by Act 10 of 2014, Sch.*]

(4) For the purposes of paragraph (2)—

“C” means consideration including tax;

“OT” means output tax;

“R” means the rate of tax applicable to taxable supplies.

(5) For the purposes of this regulation, consideration for the supplies made in a bar, canteen, club, hotel, restaurant, or similar establishment or by a catering service shall not include any gratuities paid to employees.

12. [*Deleted by Act 10 of 2014, Sch.*]

13. [*Deleted by Act 10 of 2014, Sch.*]

14.—(1) Subject to paragraphs (2), (3), (4), (5), (6), (6A) and (16), a registered taxpayer shall, in respect of a taxable period, be entitled to claim as a credit any input tax payable by him under section 3(1) of the Act, during that period.

(2) For the purposes of paragraph (1), the input tax in relation to which a credit may be claimed shall be the sum of—

- (a) any amount stated as tax on a tax invoice issued to the registered taxpayer in respect of taxable supplies made to him during a taxable period;
- (b) any input tax paid by that registered taxpayer on the importation of taxable supplies into Jamaica; and
- (c) the tax chargeable on goods imported which is accounted for by the registered taxpayer on a return in accordance with section 42.

(3) Subject to paragraphs (4) and (5), where a registered taxpayer makes taxable supplies and exempt supplies, he shall be entitled to claim as a credit—

- (a) in respect of the taxable supplies, all of the input tax paid or payable in respect thereof;
- (b) in respect of the exempt supplies, all of—
  - (i) the input tax paid or payable in respect thereof, if and only if the exempt supplies are not more than 5 per cent of the value of the total supplies;
  - (ii) the tax paid or payable by the registered taxpayer on goods (including machinery, equipment and spare parts) acquired by that person for use in the manufacture of any of the goods mentioned in Part 1 or 1C of the Third Schedule which, if the inputs were imported, would qualify for relief under Part 5 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972; and

Tax credit  
for general  
consumption  
tax.

- (iii) the tax chargeable on goods imported which is accounted for by the registered taxpayer on a return in accordance with section 42

(4) Where the taxpayer is unable to identify the input tax paid or payable in respect of the supplies referred to in paragraph (3), he shall be entitled to claim as a credit, such proportion of the input tax as is attributable to the total taxable supplies which shall be arrived at by applying the following formula, that is to say—

$A \times \frac{B}{C}$  where—

C

- (a) A is the total amount of input tax credits chargeable on supplies and imports received by the registered taxpayer,
- (b) B is the value of all taxable supplies made by the registered taxpayer during the period; and
- (c) C is the value of all supplies made by the registered taxpayer during the period

(4A) Where a registered taxpayer is of the opinion that an alternative formula to that in paragraph (4) should be applied, that person shall apply to the Commissioner General for approval to use that formula

(5) A registered taxpayer shall be entitled to claim as a tax credit—

- (a) 50% of input tax which he is charged in relation to taxable supplies made to him for the purposes of his taxable activities as follows—
  - (i) subject to paragraph (5A), services rendered in a bar, canteen, club, restaurant or other similar establishment or in a catering service,
  - (ii) services incidental to the provision of entertainment; or
  - (iii) expenses incurred in respect of motor vehicles mentioned in sub-paragraph (b)(i); or
  - (iv) the leasing of any such motor vehicle for the purpose of his taxable activity,
- (b) subject to paragraphs (6) and (6A)—
  - (i) 7% of the cost inclusive of tax (not exceeding an amount in Jamaican dollars equivalent to US\$35,000 calculated at the rate of exchange that was applicable on the date that the customs duty was paid) of any motor vehicle used for the purposes of his taxable activity, being a motor vehicle described in section 11 (1) (c) of the Road Traffic Act, including any motor vehicle of

the type sold under the brand name or description of Station Waggon, Estate Car, Range Rover, Jeep or Pathfinder or any other vehicle which, in the opinion of the Commissioner, is of a construction similar to such type, and buses which have less than ten seats including the driver's seat, or

- (ii) an amount equivalent to the tax paid in respect of any other motor vehicle not referred to in sub-paragraph (i), used for the purposes of his taxable activity, where the rate of tax in respect of that vehicle does not exceed 16.5%, or
- (iii) 14% of the cost, inclusive of tax, of any motor vehicle referred to in sub-paragraph (ii) where the rate of tax exceeds 16.5%;

(c) [*Deleted by L N 27/1994* ]

(d) [*Deleted by Act 10 of 2014, Sch.*]

(5A) A registered taxpayer whose taxable activity is specified in Part V of the First Schedule to the Act shall be entitled to claim as a tax credit the tax charged on any expenses incurred by him in utilizing, for the purpose of carrying out that taxable activity, any services provided to him by another registered taxpayer in the operation by that other registered taxpayer, of any taxable activity so specified.

(5B) A registered taxpayer whose taxable activity is not one specified in Part V of the First Schedule to the Act shall be entitled to claim as a tax credit 50% of the tax charged on any expenses incurred by him in utilizing, for the purpose of carrying out that taxable activity, any services provided to him by another registered taxpayer in the operation by that other registered taxpayer, of any taxable activity so specified.

(6) A registered taxpayer whose taxable activity is the provision of U-drive services shall be entitled to claim as a credit, all the input tax payable in respect of any such motor vehicle if—

- (a) he is licensed under the Tourist Board Act to operate a tourism enterprise as defined in paragraph (a) of the definition of "tourism enterprise" in section 2 of that Act; and
- (b) the motor vehicle is subject to rental for periods not exceeding forty-five days for any one rental or for such longer period as the Commissioner may allow.

(6A) A registered taxpayer whose taxable activity—

- (a) is the leasing of motor vehicles of which he is the lessor; or

(b) is the provision of U-Drive services other than those referred to in paragraph (6),

shall be entitled to claim as a credit an amount calculated in accordance with the provisions of sub-paragraph (b) (ii) or (b) (iii) of paragraph (5), as the case may be, so, however, that in respect of any motor vehicle specified in sub-paragraph (b) (i) of that paragraph the maximum cost against which the credit may be calculated shall not exceed the amount specified in that sub-paragraph.

(6B) [*Deleted by Act 10 of 2014.*]

(6C) [*Deleted by Act 10 of 2014.*]

(6D) [*Deleted by Act 10 of 2014.*]

(6E) [*Deleted by Act 10 of 2014.*]

(7) A registered taxpayer shall not be entitled to claim as a tax credit any input tax which he is charged—

- (a) in respect of any materials used in the construction of or repairs to any premises in relation to his taxable activity; or
- (b) in respect of any goods or services which he supplies to an employee, contractee or partner free of charge or at a price which is less than the open market value:

Provided that—

- (i) sub-paragraph (a) shall not apply to any taxable activity specified in Part V of the First Schedule to the Act;
- (ii) sub-paragraph (b) shall not apply where goods or services are supplied to a canteen operated by a registered taxpayer referred to in paragraph (5A) for his employees.

First  
Schedule

(8) Where a registered taxpayer charges no output tax during a taxable period but is charged input tax during that period—

- (a) he may apply to the Commissioner for a refund of the input tax; or
- (b) he may carry forward the amount of input tax as a credit to a subsequent taxable period.

(9) Where in any taxable period a registered taxpayer is charged input tax which is in excess of the amount of output tax that is charged by him for that period he may apply to the Commissioner for a refund of the excess in accordance with section 46 of the Act or he may carry forward the amount of excess as a credit to a subsequent taxable period.

(10) [*Deleted by Act 10 of 2014.*]

(11) Where a person is registered as a registered taxpayer after the 22nd day of October, 1991, and at the time of registration he has stock-in-trade on which input tax has been charged he may, in making a return of a taxable period, take account of any such input tax if the inventory of the stock-in-trade is audited by a registered public accountant who certifies the amount of input tax so charged.

(12) A registered taxpayer who supplies goods or services which are zero-rated is entitled, on making a return under regulation 7, to claim as a tax credit any input tax payable by him during a taxable period.

(13) Where a registered taxpayer exports any goods mentioned in Part I of the Third Schedule to the Act he may claim an input tax credit in respect of the goods exported.

(14) A registered taxpayer who imports raw foodstuff as specified in Item 6 in the Third Schedule to the Act shall not be entitled to claim input tax payable on the raw foodstuff so imported.

Third  
Schedule

(15) Where a registered taxpayer ceases to carry on a taxable activity or the taxpayer's certificate of registration has been cancelled and the registered taxpayer has failed to make a claim for a refund within the time specified in section 46(5) of the Act, the excess shall not be claimed in the form of credits thereafter.

(16) Subject to paragraph (17), a service importer who is liable to pay tax under section 23B(1)(a) of the Act in respect of imported services is entitled to claim as a credit any input tax payable by the service importer in respect of those imported services in accordance with the provisions of this regulation.

(17) A service importer is not entitled to claim a credit under paragraph (16) in respect of imported services that are received by the service importer from a connected person (in relation to the service importer) unless the service importer proves to the satisfaction of the Commissioner that—

- (a) the consideration payable by the service importer to the person who in relation to subsection (1) is a connected person for the imported services does not exceed the market value of those services; and
- (b) the connected person has the capacity to supply the imported services to the service importer.

**14A.**—(1) A registered taxpayer who accounts for tax under section 9 of the Act shall, in respect of a taxable period, be entitled to claim as a credit, any input tax payable by him under section 9 of the Act, during that period.

Tax credit  
for special  
consumption  
tax

(2) For the purposes of paragraph (1), the input tax in relation to which a credit may be claimed shall be the sum of—

- (a) any amount stated as tax on a tax invoice issued to the registered taxpayer under regulation 8(2) in respect of prescribed goods supplied to him during a taxable period;
- (b) any input tax paid by the registered taxpayer on the importation into Jamaica of prescribed goods other than motor vehicles;
- (c) tax chargeable on goods imported which is accounted for by the registered taxpayer on a return in accordance with section 42,

being prescribed goods used by the registered taxpayer in manufacturing prescribed goods.

Tax credit  
in relation to tax  
withholding  
entities

**14B.** A registered taxpayer who accounts for tax pursuant to regulation 10(2A) may claim a tax credit for the amount stated on any withholding tax certificate issued to him in a taxable period on his return for that taxable period.

Provision  
relating to  
debit or credit note

**15.—(1)** Where a registered taxpayer issues a debit or credit note he shall take such debit or credit note into account in making a return in respect of the taxable period in which it is issued.

(2) A debit or credit note may be issued where—

(a) an invoice issued in respect of a taxable supply is cancelled;

(b) the consideration agreed to at the time of supply is altered;

(c) a taxable supply has been returned to the supplier;

(d) the consideration for a taxable supply is incorrectly calculated or stated on a tax invoice; or

- (e) tax is incorrectly calculated in respect of a taxable supply which has been made.

(3) A debit or credit note shall state—

- (a) at the top thereof, the type of note;  
 (b) the date of the note;  
 (c) the name, address and registration number of the registered taxpayer issuing the note;  
 (d) the name and address of the registered taxpayer to whom the note is issued;  
 (e) where appropriate, the number and date of the tax invoice in respect of which the note is issued;  
 (f) the amount of tax charged on the tax invoice, the amount of tax chargeable and the amount of tax being debited or credited, as the case may be;  
 (g) a brief explanation of the circumstances which gave rise to the issuing of the note.

(4) Where a copy of a debit or credit note is issued such note shall be clearly marked "COPY" at the top thereof.

(5) Every registered taxpayer who issues or receives a debit or credit note shall retain a copy thereof for inspection by an authorized person.

16.—(1) Where a registered taxpayer who is required to account for tax on an invoice basis under regulation 10 (1)— Bad debts.

- (a) has made a taxable supply for consideration in money which has not been paid in whole or in part and reasonable efforts have been made to secure payment thereof;  
 (b) has made a return in relation to the taxable period during which the supply was made;  
 (c) has properly accounted for output tax for that period; and  
 (d) has written off as a bad debt the whole or part of the consideration which has not been paid,

the registered taxpayer may, in making a return for the taxable period in which the bad debt is written off, deduct from the total amount of output tax payable in respect of that period such amount as represents the tax paid in respect of the bad debt.

(2) The amount which may be deducted by virtue of paragraph (1) shall be the amount arrived at by applying the following formula, that is to say—



- (a) in respect of a supply other than a supply referred to in paragraph (b)—

$$\text{BD} \times \frac{\text{R}}{(100 + \text{R})};$$

- (b) in respect of a supply made under a hire purchase agreement—

$$(\text{BD} - \text{HPC}) \times \frac{\text{R}}{(100 + \text{R})}.$$

(3) Where any amount in respect of which a deduction has been made in accordance with paragraph (2) is at any time wholly or partly recovered by a registered taxpayer, he shall be liable to pay as output tax the amount arrived at by applying the following formula, that is to say—

$$\text{BDR} \times \frac{\text{R}}{(100 + \text{R})}.$$

- (4) In paragraphs (2) and (3)—

“BD” means bad debt;

“BDR” means amount of bad debt recovered;

“HPC” means hire purchase charge (interest element);

“R” means rate of tax.

Demand  
notice.

17. A demand notice issued under section 37 of the Act shall state—

- (a) the period for which tax has not been paid;
- (b) the amount of tax payable;
- (c) the rate and amount of penalty on the unpaid amount of tax;
- (d) the rate and amount of surcharge and interest;
- (e) the period within which payment of tax, penalty, surcharge and interest are to be made.

18. The provisions of paragraphs 1 and 4 of Group 5 of Part II of the First Schedule to the Act shall apply to the following goods and services—

Circumstances in which goods or services exported are zero-rated.

(a) goods—

- (i) which have been entered by the supplier for export pursuant to the Customs Act and which have been exported; and
- (ii) in respect of which a custom certificate of exportation has been issued;

(b) services—

- (i) which are supplied to a recipient who uses or obtains the advantage or benefit of the service outside of Jamaica;
- (ii) which are effectively used or enjoyed at the time and place where they are physically performed and the performance of the services takes place outside of Jamaica; or
- (iii) supplied to a non-resident in relation to immovable property situated outside of Jamaica.

19. [*Deleted by L.N. 137A/2015.*]

20.—(1) Where a registered taxpayer—

Erection or installation costs.

- (a) supplies goods which are subject to tax under the Act; and
- (b) erects or installs those goods by carrying out construction operations as defined in the Contractors Levy Act,

the registered taxpayer shall issue an invoice showing separately the cost of the goods, the tax payable thereon and the cost of the erection or installation.

(2) For the purpose of substantiating the information shown on the invoice as the cost of the erection or installation the registered taxpayer shall keep a record of the following particulars which shall be furnished to the Commissioner upon request—

- (a) gross wages paid in connection with the erection or installation;

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- (b) payments to sub-contractors in relation to the erection or installation;
- (c) transportation costs incurred in connection with the erection or installation;
- (d) the cost of any material used in carrying out the erection or installation;
- (e) the cost incurred in renting machinery and equipment used exclusively in the erection or installation;
- (f) the proportion of overhead costs allocable to the erection or installation and the proportion of profits so allocable;
- (g) any other costs relevant to the erection or installation.

Keeping of records, etc.

21.—(1) Every registered taxpayer shall keep at his principal place of business or where applicable, at such branch or division in respect of which he is permitted to file a separate return, such books of accounts, records and documents in relation to his taxable activity for a period of not less than six years after the last taxable period to which they relate, so, however, that the Commissioner may in writing, authorize the disposal of any such books, records or documents before the expiration of that period.

(2) Without prejudice to the generality of paragraph (1), the books of accounts, records and documents referred to in that paragraph shall include the following—

- (a) purchases and sales books;
- (b) invoices relating to purchases and sales;
- (c) tax invoices;
- (d) debit and credit notes;
- (e) records of income and expenditure and bank statements;
- (f) cash register tapes;
- (g) import entries;
- (h) copies of returns made under the Act;
- (i) charts and codes of accounts;
- (j) documents endorsed by the Commissioner relating to zero-rated supplies;
- (k) ledger account relating to general consumption tax or special consumption tax or both;

- (k) a description of the accounting system maintained on a computer, including block diagrams or other procedures used to ensure the accurate and reliable processing of information in the computer.

(3) A registered taxpayer shall keep a record of all taxable supplies which are given as gifts or transferred to his personal use and such record shall contain—

- (a) the date the supplies were given or transferred;
- (b) a description of and quantity of the supplies; and
- (c) the cost of the supplies and the tax which would be payable thereon.

(4) Where a registered taxpayer exports any taxable supply he shall keep a record of such export showing the following particulars where appropriate—

- (a) the contract therefor;
- (b) a copy of the invoice for the supply;
- (c) customs entries relating to the supply;
- (d) shipping and warehousing information;
- (e) evidence of payment for the supply.

(5) Where the accounts of a registered taxpayer are kept by means of a computer record, the registered taxpayer shall ensure that—

- (a) all documents discs, cards and tapes are retained and all information stored in such manner as to preserve such information;
- (b) all changes and the dates thereof are noted in chronological order.

(6) Where a person serves a notice of objection under section 40 of the Act or lodges an appeal under section 41 of the Act, that person shall keep all records relating to the objection or appeal until the objection or appeal is determined.

22. Where the contract price of any taxable supply is affected by any change in the rate of tax, an adjustment may be made to that price by deducting therefrom or adding thereto, as the case may require, such sum as may be agreed between the parties to the contract or, in default of such agreement, as may be determined by the Commissioner as representing any new expenses incurred or any expenses saved.

Adjust-  
ment in  
contract  
price of  
taxable  
supply.

Procedure regarding zero-rated goods acquired by certain persons.

**23.—(1)** Where, pursuant to the Act, any person is entitled to acquire a taxable supply at a zero-rate of tax, the following procedures shall apply—

- (a) the person shall submit a purchase order or import entry document, as the case may be, in triplicate to the Commissioner who shall make an appropriate endorsement thereon;
- (b) a copy of the purchase order shall be retained by the Commissioner, the purchaser and, in the case of a supply purchased in Jamaica, the registered taxpayer who makes the supply;
- (c) where the supply is imported, a copy of the import entry document as endorsed by the Commissioner shall be submitted to customs.

(2) Where tax has been paid on the supply, the person may apply to the Commissioner for a refund of the tax and the application shall be in such form as the Commissioner may approve.

(3) Where pursuant to the Act and regulation 28 a person is entitled to acquire a taxable activity or a part thereof at a zero rate of tax, the person shall supply the Commissioner General with documentary proof to the satisfaction of the Commissioner General, of the sale, transfer or other disposition of the taxable activity or part thereof.

Loss or destruction of uninsured goods.

**24.** Where input tax has been paid or is payable in respect of uninsured goods and the registered taxpayer fails to account for the goods or the output tax chargeable thereon, the Commissioner may, to the best of his judgment, make an assessment of the output tax unless the registered taxpayer proves that the failure to account for the goods or the output tax is caused by the loss or destruction of the goods by providing such evidence or information as the Commissioner may require.

Services.

**25.—(1)** A registered taxpayer shall, not later than the 22nd day of November, 1991, notify the Commissioner in writing of any services performed before the 22nd October, 1991 for which an invoice has not been rendered, stating the name of the person to whom the services were supplied, the nature of the services and the consideration therefor.

(2) A broker or insurer who has, before the 22nd October, 1991, issued a contract of insurance in respect of a period of one year or less and has not received payment therefor at that date shall within thirty days after the date notify the Commissioner in writing of the accounts receivable in respect thereof.

Claim of credit for stock-in-trade.

**26.—(1)** For the purposes of section 66 (1), (2) and (3) of the Act a person who is registered as a registered taxpayer on the 22nd October, 1991, and who has, on the 21st October, 1991, any unused goods that are stock-in-

trade shall be eligible to claim against tax payable by him under the Act, a credit at the following rate—

(a) in respect of—

- |                                                                                                                                                                                                                                                                 |   |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|
| <ul style="list-style-type: none"> <li>(i) stoves (other than kerosene stoves);</li> <li>(ii) refrigerators and freezers for domestic use;</li> <li>(iii) radios and television sets;</li> <li>(iv) tyres (other than retreaded) for motor vehicles;</li> </ul> | } | 16% |
| <ul style="list-style-type: none"> <li>(v) batteries for motor vehicles;</li> <li>(vi) air conditioning units;</li> <li>(vii) carpets;</li> <li>(viii) washing machines and dryers for domestic use;</li> </ul>                                                 | } |     |

- |                        |                                                                     |
|------------------------|---------------------------------------------------------------------|
| (b) all motor vehicles | the rate of additional stamp duty paid prior to 22nd October, 1991; |
| (c) all other goods    | 11%.                                                                |

Transitional

**27. A registered taxpayer—**

(a) whose taxable activity consists of the operation of a hotel (other than an all inclusive hotel); and

(b) who, prior to the 22nd October, 1992, entered into a contract for the supply of accommodation for any period after that date but not later than the 15<sup>th</sup> of December, 1992, being accommodation in respect of which tax was payable under the Hotels (Accommodation Tax) Act (in this regulation referred to as the repealed Act),

shall charge tax in respect of such accommodation at the appropriate rate which was payable pursuant to the repealed Act, so, however, that the amount so charged shall not exceed ten per cent of the consideration for such accommodation.

**28. For the purposes of section 18 (9) and paragraph 8 of Group 10 on Part II of the First Schedule to the Act, the sale, transfer and other disposition referred to in this paragraph shall have the following characteristics in order to be subject to a zero-rate of tax—**

Characteristics of going concern

- (a) the sale, transfer or other disposition of the activity is from one registered taxpayer to another;
- (b) the activity is a going concern at the time of the sale, transfer or other disposition;
- (c) the assets to be sold, transferred or otherwise disposed of are intended for use by the new owner in carrying on the same kind of business;
- (d) there shall not be a series of sales, transfers or other dispositions of the business;
- (e) there is no significant break in the normal trading pattern before or immediately after the sale, transfer or other disposition;
- (f) both parties to the transaction agree in writing that there is a supply of a going concern;
- (g) both parties to the transaction intend that the activity is capable of being carried on as a going concern by the purchaser; and
- (h) there is a supply of all the assets that are central to the taxable activity or part thereof that is the subject of the sale, transfer or other disposition.



## FIRST SCHEDULE (Regulations 7 and 10 (2) and (3))

*Categories of Registered Taxpayers who  
may be permitted to account for tax on  
a payments basis*

- 1 *[Deleted by Act 10 of 2014 ]*
- 2 Registered taxpayers whose taxable activity consists of the following services—
  - (a) the supply of insurance contracts as defined in section 6 (7) of the Act,
  - (b) the supply of telephone services,
  - (c) the supply of electricity nationwide to residential, commercial and industrial customers
- 3 Registered taxpayers who render professional services
- 4 Registered taxpayers who rent commercial premises

## SECOND SCHEDULE

*[Deleted by Act 10 of 2014 ]*

## THIRD SCHEDULE (Regulation 7A(2)(b))

*Specified Statutory Bodies and Authorities  
Included in List of Tax Withholding Entities*

- 1 Air Jamaica Limited
- 2 Airports Authority of Jamaica
- 3 Bank of Jamaica
- 4 Betting, Gaming and Lotteries Commission
- 5 Development Bank of Jamaica Limited
- 6 H E A R T Trust
- 7 Jamaica Deposit Insurance Corporation
- 8 Jamaica Mortgage Bank
- 9 Jamaica Racing Commission
- 10 Jamaica Sugar Holdings Limited
- 11 National Housing Development Corporation
- 12 National Housing Trust
- 13 National Insurance Fund
- 14 National Investment Bank of Jamaica

THIRD SCHEDULE, *cont'd.*

15. National Water Commission
16. Petrojam Limited
17. Petroleum Corporation of Jamaica
18. Port Authority of Jamaica
19. Sugar Industry Authority
20. Transport Authority
21. Urban Development Corporation

THE GENERAL CONSUMPTION TAX REGULATIONS, 1991

FOURTH SCHEDULE  
Forms

(Regulations 2,3,4(a),7(1)(a),  
7(2)(a),7A(4)(c),7A(5),7B(c)  
and 7C(2)(a))



APPLICATION FOR GENERAL CONSUMPTION TAX REGISTRATION **FORM 1**

▶ PLEASE SEE INSTRUCTIONS OVERLEAF BEFORE COMPLETING THIS FORM

SECTION A	
Type of application (Tick appropriate box(es))	
<input type="checkbox"/> First Application (If amended, complete only relevant boxes) <input type="checkbox"/> GCT <input type="checkbox"/> Amended Application <input type="checkbox"/> SCT	
Taxpayer Registration Number (TRN)	
1. Name/ Business Name	
2. Trade Name	
3. Telephone Number(s) 3(a) Fax Number(s)	
3(b) E-mail Address	
4. Business Address (Apt. No., Street No. & Name, Postal Zone, Parish)	
5. Business Mailing Address (If different from Business Address)	
6. Date Business Acquired/Commenced	
GCT ▶ Year   Month   Day      SCT ▶ Year   Month   Day	
7. Gross Income/Sales (i.e. Actual Sales before Expenses)	
GCT ▶ Monthly   Annual      SCT ▶ Year   Month   Day	
8. Commencement Date of Taxable Activities	
GCT ▶ Year   Month   Day      SCT ▶ Year   Month   Day	
9. If sales turnover is below threshold, are you applying to be a GCT registered taxpayer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. SPECIAL CONSUMPTION TAX ACTIVITIES - State the product(s) manufactured:	
<input type="checkbox"/> Alcoholic Beverages <input type="checkbox"/> Motor Spirits <input type="checkbox"/> Tobacco Products <input type="checkbox"/> Other (Specify): _____	
11. Would you like an officer from the Tax Department to contact you in order to explain the GCT Act? <input type="checkbox"/> Yes <input type="checkbox"/> No	
12. Are your accounts computerized? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partly	
13. Directors or other Senior Officers/Partners:	
1) Name (Last, First, Middle)	
Home Address	
Individual TRN	
Date Responsibility Commenced	
Title: ▶	
Signature: ▶	
2) Name (Last, First, Middle)	
Home Address	
Individual TRN	
Year   Month   Day	
Title: ▶	
Signature: ▶	
3) Name (Last, First, Middle)	
Home Address	
Individual TRN	
Year   Month   Day	
Title: ▶	
Signature: ▶	
(List others, if applicable, on additional sheet and attach)	
PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM	

FOURTH SCHEDULE, cont d

<b>SECTION B</b>				
14 GCT Taxable Activities				
Primary	Secondary			
Code	Code			
15 If you have more than one place of business, state the number of GCT certificates required in box 15 and attach a list detailing the name and address of each				
<b>SECTION C</b>				
16 I declare that the information given in this form is to the best of my knowledge and belief a true and correct statement				
Name _____		Signature _____		
Title _____		Date _____		
<small>Sole trader, Proprietor, Partner, Director, Manager Secretary, Office-bearer in Club, Association, etc.)</small>				
<b>FOR OFFICIAL USE ONLY</b>				
Documentation Process	Date	INM	Type	Remarks
Received				
Checked and Coded			<input type="checkbox"/> GCT <input type="checkbox"/> SCT	
Further Info Requested				
Approved/Refused			Receiving Office	
Entered	GCT	SCT	Date	
Registration Status/ Reason			Agency Code	
Period Length			(Officer Stamp)	
Basic Code				
Effective Date				
Processing Officer's Name		Processing Officer's Signature		
<b>INSTRUCTIONS</b>				
PLEASE TYPE OR PRINT THE REQUIRED INFORMATION. DO NOT USE A PENCIL. USE BLUE OR BLACK INK PEN ONLY. ALL DOLLAR VALUE AMOUNTS SHOULD BE ROUNDED TO THE NEAREST WHOLE NUMBER. ALL SECTIONS MUST BE COMPLETED. TICK (✓) APPROPRIATE BOX WHERE REQUIRED.				
<b>SECTION A</b>				
"Tick appropriate box" - (To be completed by All applicants)				
Indicate the type of application and if application is first or amended/changed. If application is amended/changed, complete ONLY boxes for which information is being corrected.				
<b>BOX 1 AND 2 BUSINESS NAME AND TRADE NAME</b>				
<b>Sole Proprietor</b> , enter your first, middle and last name in Box 1 and trade name in Box 2.				
<b>Partnership</b> , enter the legal name of the partnership as it appears in the agreement in Box 1 and trade name in Box 2.				
<b>Companies / Corporation</b> , enter the company's / corporation's name as shown in the company's / corporation's charter.				
<b>Trust</b> , enter the name of the trust in Box 1 and the first, middle and last name of the grantor in Box 2.				
<b>BOX 4 BUSINESS ADDRESS</b>				
Enter the address where the taxable activity is being carried on.				
<b>BOX 7 GROSS INCOME / SALES</b>				
Enter gross sales/ income for the month in which you are applying for registration plus the immediate eleven previous months. For new businesses, enter projected/ expected gross monthly/ annual sales.				
<b>SECTION B</b>				
<b>BOX 14 GCT Taxable Activities</b>				
Primary: Enter description of MAIN business activity carried on.				
Secondary: Enter description of any other business activity carried on.				
<b>PLEASE RETURN COMPLETED FORM TO THE NEAREST COLLECTORATE (TAX OFFICE)</b>				



# Certificate of Registration

(PURSUANT TO THE GENERAL CONSUMPTION TAX ACT)

I hereby certify that

is a registered taxpayer under the General Consumption Tax Act with effect from

and that the registration number is

DATE

\_\_\_\_\_  
COMMISSIONER, GENERAL CONSUMPTION TAX

GCT-391

## NOTICE OF REGISTRATION

(PURSUANT TO THE GENERAL CONSUMPTION TAX ACT)

FORM 3

TO:


You are hereby notified that as of

you are a registered person under the General Consumption Tax Act, 1991

DATE

\_\_\_\_\_  
COMMISSIONER, GENERAL CONSUMPTION TAX

**NOTE THIS NOTICE OF REGISTRATION DOES NOT AUTHORIZE OR ENTITLE THE REGISTRANT TO COLLECT GENERAL CONSUMPTION TAX AND SHOULD BE PRODUCED UPON REQUEST BY AN AUTHORIZED PERSON**

GCT-391

FOURTH SCHEDULE cont'd

Part A



THE GENERAL CONSUMPTION TAX ACT  
GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before Completing this Return

<b>Section A: GENERAL INFORMATION</b>		2. Taxpayer Registration Number (TRN)	
1. Name of Business		3. Return Period (Year-Month-Day to Year-Month-Day)	
4. Address of Business		5. Tick applicable <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return	
<b>Section B: SUPPLIES (Goods &amp; Services)</b> Total Supplies for Period (Excluding Imported Services) ..... 6 Exempt Supplies ..... 7      Export Supplies ..... 8      Zero-Rated Supplies ..... 9      = 10 Taxable Supplies at a positive rate (Subtract Line 10 from Line 6) ..... 11			
<b>Section C: OUTPUT TAX</b>			
Supplies to Tax Withholding Entities (TWEs) at Standard Rate	12	X	% = 13
Supplies to Other Entities at Standard Rate	14	X	% = 15
Supplies to TWEs at Other Rate(s) (Transfer totals from Section C1 overleaf)	16		17
Supplies to Other Entities at Other Rate (Transfer totals from Section C1 overleaf)	18		19
Imported Supplies (Not to be included in Line 6 above)	20	X	% = 21
GCT Deferred			22
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments			23
Total Output Tax (Add Lines 13, 15, 17, 19, 21, 22 and 23)			24
<b>Section D: INPUT TAX/TAX CREDIT</b>			
Note 1: Lines 25, 26, 27 and 28 are mandatory fields. Return will NOT be processed if these lines are not completed.			
Total Purchases & Expenses that qualify for credit	25	+ 26	+ 27 = 28
Note 2: If Exempt Supplies exceed 5% of Total Supplies, complete Section D1 overleaf. If not, complete relevant lines below			
GCT on Local Purchases & Expenses that qualify for credit			29
GCT on Imports that qualify for credit	30	+ 31	= 32
GCT on Capital Goods that qualify for credit (If not included at Line 32 above)			33
GCT withheld by Tax Withholding Entities (To obtain this tax credit, return must be e-filed)			34
GCT on Imported Services that qualify for credit			35
Adjustments - Specify:			36
Total Input Tax (Add Lines 29, 32, 33, 34, 35 and 36)			37
<b>Section E: GCT PAYABLE / (CREDITABLE)</b>		<b>OFFICIAL USE</b>	
GCT Payable/(Creditable) (Subtract Line 37 from Line 24)	38		
Balance Brought Forward: Payable/(Creditable)	39		
Total GCT Payable/(Creditable) (Add Lines 38 and 39)	40		
GCT Being Paid this Period	41		
If amount at Line 38 is negative, tick appropriate box at Line 42	42	<input type="checkbox"/> Debit <input type="checkbox"/> Credit	
<b>Preparer's Details - (To be completed if prepared by person other than Taxpayer)</b>			
Preparer's Name (Individual/Firm)	Address	TRN:	
		Contact Number:	
<b>Section F: DECLARATION: (To be signed by Taxpayer only)</b>			
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.			
Name of Sole Trader / Responsible Officer	Official Stamp	Title:	
Signature			

Form No. 4A (Nov 2014/12)

PLEASE SEE OTHER PAGES FOR CONTINUATION OF FORM

Tax Administration Jamaica



FOURTH SCHEDULE, cont d

THE GENERAL CONSUMPTION TAX ACT  
**SPECIAL CONSUMPTION TAX RETURN**  
 Please Read Instructions Overleaf before Completing this Return

**FORM 4C**

<b>Section A: GENERAL INFORMATION</b>		2. Taxpayer Registration Number (TRN)					
1. Name of Business		3. Return Period (From Month Day to Year Month Day)					
4. Address of Business		2 0     0 1   to 2 0					
		5. Tick if applicable. <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return					
<b>Section B: SUPPLIES (Goods &amp; Services)</b>							
Total Supplies for Period			6				
Export Supplies		Zero Rated Supplies					
7	+	8	= 9				
Taxable Supplies (taxable at a positive rate) (Subtract Line 9 from Line 6)			10				
<b>Section C: OUTPUT TAX (If Additional Rows are Needed, Enter in Table Overleaf)</b>							
Commodity	Commodity Code	Tax Code	Statistical Unit	Quantity	Values	Rates	SCT Due
Total column ▶							
Sub Total from Page 2 overleaf. . . . .							11
Total SCT (Add Line 11 with Total of column "SCT Due" above) . . . . .							12
<b>Section D: INPUT TAX/TAX CREDIT</b>				Purchases		Expenses	
SCT on Local Purchases & Expenses that Qualify for Credit				13	+	14	= 15
SCT Paid on Imports that Qualify for Credit . . . . .				16			
Adjustments - Specify:				17			
Total Input Tax (Add Lines 15, 16, 17 and 18)				18			
<b>Section E: SCT PAYABLE / (CREDITABLE)</b>							
SCT Payable/(Creditable) (Subtract Line 18 from Line 12) . . . . .				19		<b>OFFICIAL USE</b>	
Balance Brought Forward: Payable/(Creditable) . . . . .				20			
Total SCT Payable/(Creditable) (Add Lines 19 and 20) . . . . .				21			
SCT Being Paid this Period . . . . .				22			
If amount of Line 19 is negative, tick appropriate box at Line 23				23			
<b>Preparer's Details -</b>							
Preparer's Name (Individual/Firm)			Address			TRN	
						Contact Number:	
<b>Section F: DECLARATION: (To be signed by Taxpayer only)</b>							
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.							
Name of Sole Trader / Responsible Officer				Office Stamp		Title	
Signature				Date			

[The inclusion of this page is authorized by L. N. 16A/2018]





FOURTH SCHEDULE, cont'd.



THE GENERAL CONSUMPTION TAX ACT  
GENERAL CONSUMPTION TAX RETURN  
(TOURISM ACTIVITIES)

FORM 4D

Please Read Instructions Carefully before Completing this Return

<b>Section A: GENERAL INFORMATION</b>		<b>2. Taxpayer Registration Number (TRN)</b>	
<b>1. Name of Business</b>		<b>3. Return Period (From Month-Day to Year Month-Day)</b>	
<b>4. Address of Business</b>		2 0 1 1 to 2 0	
		5. Tick if applicable: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return	
<b>Section B: SUPPLIES (Goods &amp; Services)</b>			
<b>Total Supplies for Period (Excluding Imported Services)</b>			<b>6</b>
<b>7</b> <small>Domest Supplies</small>	<b>8</b> <small>Imports</small>	<b>9</b> <small>Export Supplies</small>	<b>10</b> <small>Zero Rated Supplies</small>
			<b>11</b>
<b>Taxable Supplies taxable at a reduced rate</b>			<b>12</b>
<b>Section C: OUTPUT TAX</b>			
<b>Supplies to Tax Withholding Entities (TWEs) at Tourism Rate</b>	<b>13</b>	<b>%</b>	<b>14</b>
<b>Supplies to other Entities at Tourism Rate</b>	<b>15</b>	<b>%</b>	<b>16</b>
<b>Supplies to Tax Withholding Entities at Standard Rate</b>	<b>17</b>	<b>%</b>	<b>18</b>
<b>Supplies to other Entities at Standard Rate</b>	<b>19</b>	<b>%</b>	<b>20</b>
<b>Supplies to TWEs at Other Rates/Transfer from Section C1 overing)</b>	<b>21</b>		<b>21</b>
<b>Supplies to other Entities at Other Rates/Transfer from Section C1 overing)</b>	<b>23</b>		<b>24</b>
<b>Imported Services (Not to be included in Line 6 above)</b>	<b>25</b>	<b>%</b>	<b>26</b>
<b>GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments</b>			<b>27</b>
<b>Total Output Tax (Add Lines 14, 16, 18, 20, 22, 24, 26 and 27)</b>			<b>28</b>
<b>Section D: INPUT TAX/TAX CREDIT</b>			
<b>Total Purchases &amp; Expenses that qualify for credit</b>	<b>29</b> <small>Imported Goods</small>	<b>30</b> <small>Local Purchases</small>	<b>31</b> <small>Local Expenses</small>
			<b>32</b>
<i>Notes: If Exempt Supplies exceed 5% of Total Supplies, complete Section D1 overing. If not, complete relevant Lines below</i>			
<b>GCT on Local Purchases &amp; Expenses that qualify for credit</b>			<b>33</b>
<b>GCT on Imports that qualify for credit</b>			<b>34</b>
<b>GCT on Capital Goods that qualify for credit</b>			<b>35</b>
<b>GCT withheld by Tax Withholding Entities (To claim this tax credit, return must be e-filed)</b>			<b>36</b>
<b>GCT on Imported Services</b>			<b>37</b>
<b>Adjustments - Specify</b>			<b>38</b>
<b>Total Input Tax (Add Lines 33, 34, 35, 36, 37 and 38)</b>			<b>39</b>
<b>Section E: GCT PAYABLE / (CREDITABLE)</b>			
<b>GCT Payable/(Creditable) (Subtract Line 39 from line 28)</b>	<b>40</b>	<b>OFFICIAL USE</b>	
<b>Balance Brought Forward: Payable/(Creditable)</b>	<b>41</b>		
<b>Total GCT Payable/(Creditable) (Add Lines 40 and 41)</b>	<b>42</b>		
<b>GCT Being Paid this Period</b>	<b>43</b>		
<b>If amount at Line 40 is negative, tick appropriate box at Line 44</b>	<b>44</b>	<input type="checkbox"/> Refund <input type="checkbox"/> Credit	
<b>Preparer's Details - (To be completed if prepared by person other than Taxpayer)</b>			
<b>Preparer's Name (Individual/Firm)</b>	<b>Address</b>	<b>Title</b>	
		<b>Contact Number</b>	
<b>Section F: DECLARATION: (To be signed by Taxpayer only)</b>			
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.			
<b>Name of Sole Trader / Responsible Officer</b>	<b>Address</b>	<b>Title</b>	
<b>Signature</b>	<b>Date</b>		

FORM 4D (May 2017/11)

PLEASE SEE OVERLEAF FOR CONTRIBUTION OF FORM

Tax Administration Jamaica

FOURTH SCHEDULE, *cont'd.*  
Form 4D, *cont'd.*

Section C1 - OUTPUT TAX ON SUPPLIES AT RATES OTHER THAN STANDARD RATE						
For each row, enter supplies that are taxable at the same rates other than Standard Rate and calculate the Tax thereon	Supplier to Tax Withholding Entities	Rate (%)	GCT	Supplier to Other Entity	Rate (%)	GCT
	(a)	(b)	(c)	(d)	(e)	(f)
(Transfer Total of (a) to Line 16, (f) to Line 17, (b) to Line 18 & (f) to Line 23 overleaf.						
Total (See notes above) >						

Section D1 - GCT THAT QUALIFIES FOR CREDIT

If you have Exempt Sales/Supplies more than 5% of your Total Sales/Supplies, complete the Table below

GCT ON:	Total GCT on Items (\$)	GCT Not Subject to Apportionment (\$)	GCT to be Apportioned (\$)	Portion Related to Taxable Sales (%)	Apportioned GCT (\$) (c) = (f) x (e)	GCT that Qualifies for Credit (\$) (f) = (b) + (c)
	(a)	(b)	(c)	(d)	(e)	(f)
Local Purchases & Expenses . . .	1					
Imports . . .	2					
Capital Goods . .	3					
Imported Services	4					

Transfer amounts determined in column (f) to the relevant Lines in Section D; Transfer Line 1(f) to Line 33, Line 2(f) to Line 34, Line 3(f) to Line 35 and Line 4(f) to Line 37.

INSTRUCTIONS

This form is to be completed ONLY by Registered taxpayers carrying out Tourism Activities prescribed in the General Consumption Tax Regulations, Item 12(1). Please type or print the required information. Do not use a pencil. Use blue or black ink pen only. All dollar value amounts should be rounded to the nearest whole number. Complete all applicable Sections in A to F.

Section A: GENERAL INFORMATION

Box 1 - Name of Business - Enter information as stated on the GCT Certificate of Registration

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. For business enterprises in the service sector the value of sales must include the amount charged for Fees.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period.

Treat the full amount paid for the imported services as the deemed supply (Enter amount in Line 25) and apply the applicable rate.

Section D: INPUT TAX/TAX CREDIT

Report tax paid on goods and services incurred in carrying on the taxable activity during the period.

Line 36: GCT withheld by Tax Withholding Entities. Enter the total value of GCT withheld by Tax Withholding Entities (i.e. currently Government Entities) for the period. To claim this tax credit you must:

- Possess a "Certificate for GCT Withheld" (Form 5) issued by a Tax Withholding Entity
- File your return online!

Section E: GCT PAYABLE/CREDITABLE

Where Output Tax exceeds Input Tax, the difference should be remitted to the Collector of Taxes plus any applicable charges (penalties, interest and/or surcharge) balances from previous periods. Where Input Tax exceeds Output Tax, you are required to indicate how the credit should be treated by placing a tick in the appropriate box at Line 44.

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.

FOURTH SCHEDULE, cont d  
 THE GENERAL CONSUMPTION TAX ACT  
**GENERAL CONSUMPTION TAX RETURN**  
 (GENERAL INSURANCE ACTIVITIES)

**FORM 4E**



Please Read Instructions Overleaf before Completing this Return

<b>Section A: GENERAL INFORMATION</b>	
1. Name of Business	2. Taxpayer Registration Number (TRN)
4. Address of Business	3. Return Period (Year-Month-Day to Year-Month-Day) 20 0 1 to 20 0
	5. Tick if applicable <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return

<b>Section B: SUPPLIES (Goods &amp; Services)</b>															
Total Supplies for Period (Excluding Import Services)	6														
<table border="0"> <tr> <td>Exact Supplies</td> <td>+</td> <td>Net Agency Activities</td> <td>+</td> <td>Zero Rated Supplies</td> <td>=</td> <td>10</td> </tr> <tr> <td>7</td> <td></td> <td>8</td> <td></td> <td>9</td> <td></td> <td></td> </tr> </table>	Exact Supplies	+	Net Agency Activities	+	Zero Rated Supplies	=	10	7		8		9			11
Exact Supplies	+	Net Agency Activities	+	Zero Rated Supplies	=	10									
7		8		9											
Taxable Supplies taxable at a positive rate															

<b>Section C: OUTPUT TAX</b>					
Supplies to Tax Withholding Entities (TWEs) at Standard Rate	12	x	%	=	13
Supplies to other Entities at Standard Rate	14	x	%	=	15
Supplies to TWEs at Other Rate (Transfer notes from Section C1 overleaf)	16				17
Supplies to other Entities at Other Rate (Transfer notes from Section C1 overleaf)	18				19
Imported Services (Not to be included in Line 6 above)	20	x	%	=	21
Net GCT Remittances Collected (Column (b) Total, Section C2 overleaf)					22
GCT due on Goods Used for Exempt Activities, Personal Use and other Adjustments					23
<b>Total Output Tax (Add Lines 13, 15, 17, 21, 22 and 23)</b>					24

<b>Section D: INPUT TAX/TAX CREDIT</b>							
Total Purchases & Expenses that qualify for credit	25	+	26	+	27	=	28
Imported Goods Local Purchases Local Expenses							

*Note: If Exempt Supplies exceed 5% of Total Supplies, complete Section D1 overleaf. If not, complete relevant Lines below*

GCT on Local Purchases & Expenses that qualify for credit	29
GCT on Imports that qualify for credit	30
GCT on Capital Goods that qualify for credit	31
GCT withheld by Tax Withholding Entities (To claim this tax credit, return must be e-filed)	32
GCT on Imported Services	33
Adjustments - Specify:	34
<b>Total Input Tax (Add Lines 29, 30, 31, 32, 33 and 34)</b>	35

<b>Section E: GCT PAYABLE / (CREDITABLE)</b>		<b>OFFICIAL USE</b>
GCT Payable/(Creditable) (Subtract Line 35 from Line 24)	36	
Balance Brought Forward: Payable/(Creditable)	37	
Total GCT Payable/(Creditable) (Add Lines 36 and 37)	38	
GCT Being Paid this Period	40	
If amount at Line 36 is negative, tick appropriate box at Line 41	41	<input type="checkbox"/> Paid <input type="checkbox"/> Credit

<b>Preparer's Details - (To be completed if prepared by person other than Taxpayer)</b>		
Preparer's Name (Individual/Form)	Address	TRN:
		Contact Number:

<b>Section F: DECLARATION: (To be signed by Taxpayer only)</b>	
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.	
Name of Responsible Officer	Tide
Signature	Date

FOURTH SCHEDULE, cont'd.  
Form 4E, contd.

Section C1 - OUTPUT TAX ON SUPPLIES AT RATES OTHER THAN STANDARD RATE						
For each row, enter supplies that are taxable at the same rates other than Standard Rate and calculate the Tax thereon.  (Transfer Total of (a) to Line 16, (c) to Line 17, (d) to Line 18 & (f) to Line 19 overleaf)  Total (See note above) ▶	Supplies to Tax Withholding Entities	Rate (%)	GCT	Supplies to Other Entity	Rate (%)	GCT
	(a)	(b)	(c)	(d)	(e)	(f)

  

Section C2 - AGENCY ACTIVITIES							For the Return Period:	
(a) Taxpayer Registration Number (TRN)	(b) Name of Insurance Company	Premiums			Commissions		(h) Net Premiums to Insurance Co. (h) = (j) - (g) (i)	
		(c) Taxable	(d) Non-Taxable	(e) GCT	(f) Amount	(g) GCT		
Transfer column (h) total to Section B, Line 22 - Overleaf							TOTAL ▶	

  

Section D1 - GCT THAT QUALIFIES FOR CREDIT						
If you have Exempt Sales/Supplies more than 9% of your Total Sales/Supplies, complete the Table below						
SECTION:	Total GCT on Items (\$)	GCT Not Subject to Apportionment (\$)	GCT to be Apportioned (\$)	Portion Related to Taxable Sales (%)	Apportioned GCT (\$)	GCT that Qualifies for Credit (\$)
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f) = (a) - (e)
Local Purchases & Expenses . . . . .	1					
Imports . . . . .	2					
Capital Goods . . . . .	3					
Imported Services . . . . .	4					

Transfer amounts determined in column (f) to the relevant lines in Section D; Transfer Line 1(f) to Line 29, Line 2(f) to Line 30, Line 3(f) to Line 31 and Line 4(f) to Line 33.

**INSTRUCTIONS**

THIS FORM IS TO BE COMPLETED ONLY BY REGISTERED TAXPAYERS FILING GCT RETURNS WHO CARRY OUT GENERAL INSURANCE ACTIVITIES. IN ADDITION TO COMPLETING THE RETURN FORM, BROKERS AND AGENTS ARE REQUIRED TO COMPLETE

**SCHEDULE A - AGENCY ACTIVITIES** (see below)

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

**Section B: SUPPLIES (Goods & Services)**

Insurance Companies must enter in Box B the net premiums received from Brokers and Agents during the period.

**Section C: OUTPUT TAX**

Treat the full amount paid for the imported services as the deemed supply (Enter amount in Line 20) and apply the applicable rate. Insurance Companies should not complete Line 22 of this Section as the tax has been remitted by Brokers or Agents. Brokers and Agents must complete this part based on data in Schedule A and will need to calculate the tax due and enter the amount at Line 22.

**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



FOURTH SCHEDULE, cont'd

Part B



THE GENERAL CONSUMPTION TAX ACT  
GENERAL CONSUMPTION TAX RETURN  
(MISCELLANEOUS ACTIVITIES FOR EXEMPT AND NON REGISTERED TAXPAYERS)  
Please Read Instructions Overleaf before Completing this Return

FORM 4G

<b>Section A: GENERAL INFORMATION</b>		<b>2. Taxpayer Registration Number (TRN)</b>	
<b>1. Name of Business</b>		_____	
<b>4. Address of Business</b>		<b>3. Return Period</b> 20____ 01 to 20____	
		<b>5. Tick if applicable:</b> <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return	
<b>Section B: SUPPLIES (Goods &amp; Services)</b>			
Description & Type of Supply		Date of Supply	Value (\$)
a			
b			
c			
d			
e			
Taxable Supplies made for the period (Add lines a, b, c, d and e)			\$
<b>Section C: OUTPUT TAX</b>			
Supplies of Standard Rate	7	%	8
Supplies at Other Rate(s)	9	%	10
Imported Services (Deemed Taxable Supply)	11	%	12
Total Output Tax			13
<b>Section D: INPUT TAX/TAX CREDIT</b>			
GCT on Local Purchases & Expenses that Qualify for Credit	14	+	15
GCT on Imports that Qualify for Credit			17
GCT on Capital Goods that Qualify for Credit			18
Adjustments - Specify			19
Total Input Tax (Add Lines 16, 17, 18 and 19)			20
<b>Section E: GCT PAYABLE / (CREDITABLE)</b>			<b>OFFICIAL USE</b>
GCT Payable/(Creditable) (Subtract Line 20 from Line 13)	21		
Balance Brought Forward: Payable/(Creditable)	22		
Total GCT Payable/(Creditable) (Add Lines 21 and 22)	23		
GCT Being Paid this Period if amount at Line 21 is negative, tick appropriate box at Line 25	24		
			25 <input type="checkbox"/> Refund <input type="checkbox"/> Credit
<b>Preparer's Details - (To be completed if prepared by person other than Taxpayer)</b>			
Preparer's Name (Individual/Firm)	Address	TIN#:	
		Contact Number:	
<b>Section F: DECLARATION: (To be signed by Taxpayer only)</b>			
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.			
Name of Sole Trader / Responsible Officer	Printed Name	Title	
Signature			Date

FOURTH SCHEDULE, *cont'd.*Form 4G, *contd.*

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**INSTRUCTIONS**

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Please **TYPE** or **PRINT** the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

**Who Should Complete this Form?**

This Form is to be completed by **PERSONS** who are **NOT** Registered Taxpayers but are involved in:

1. Any transaction(s) that qualifies as Imported Services
2. The staging of a one-off, annual or irregular occurring event
3. Any other transaction, which, under the General Consumption Tax Act, requires such persons to account for GCT.

**Section A: GENERAL INFORMATION**

**Box 1:** Name of Business /Individual - Enter Number on Taxpayer Registration Certificate/Card.

**Box 3:** Return Period - Monthly Return - e.g. January 2014 enter: 2014-01-01 to 2014-01-31

**Section B: SUPPLIES (GOODS & SERVICES )**

Include all activities relating to supplies (including Deemed Supplies) during the Return Period.

The value (\$) of each supply item listed in Section B **MUST** exclude the GCT.

**Section C: OUTPUT TAX**

Calculate tax at the respective rate on supplies made during the Return Period.

**If accounting for Imported Services:**

The amount paid for the services imported is deemed to be your supplies i.e., as if you were the person making the supplies. (eg. Value for Imported services J\$100,000.00 GCT @16.5%, output tax J\$16,500).

A supply of imported services is subject to GCT if:

- The services are supplied by a non-resident supplier to a recipient resident of Jamaica and;
- The services are intended to or have been utilized, consumed or enjoyed in Jamaica (for use in Jamaica) and;
- The supply of the service would be a taxable supply if it was made in Jamaica by a registered taxpayer in the course or furtherance of their taxable activity and;
- The importer of the service makes aggregate supplies of J\$3,000,000 or more per annum excluding the value of imported services and;
- The imported service is used in the conduct of business, trade, profession or vocation by the importer.

**Section D: INPUT TAX/TAX CREDIT**

Calculate tax paid on inputs and or expenses related to the activity/transaction during the Return Period



FOURTH SCHEDULE, cont'd.

FORM 4H



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

FORM 4H

<b>Section A: GENERAL INFORMATION</b>		<b>2 Taxpayer Registration Number (TRN)</b>	
<b>1 Name of Group of Companies Representative</b>		<b>3 Return Period (Year Month Day to Year Month Day)</b>	
<b>4 Address of Group of Companies Representative</b>		2 0 0 1 to 2 0	
		<b>5 Tax Movable</b> <input type="checkbox"/> <b>New Address</b> <input type="checkbox"/> <b>Period Return</b> <input type="checkbox"/>	
<b>Section B: SUPPLIES (Goods &amp; Services)</b>			
Total Supplies for Period (Including Imported Services) . . . . .			<b>6</b>
<b>DEDUCTION ALLOWANCE GROUP, EXEMPT AND SUPPLIES AT ZERO</b>			
Intra-Group Supplies . . . . .	<b>7</b>		
Exempt Supplies . . . . .	<b>8</b>		
Gifts (For tourism activities only) . . . . .	<b>9</b>		
Net Agency Activities (For insurance activities only) . . . . .	<b>10</b>		
Export Supplies . . . . .	<b>11</b>		
Zero-Rated Supplies . . . . .	<b>12</b>		
Total Intra-Group, Exempt and Supplies at Zero Rate (Add Lines 7 to Line 12) . . . . .			<b>13</b>
Taxable Supplies at a positive rate (Line 6 less Line 13) . . . . .			<b>14</b>
<b>Section C: OUTPUT TAX</b>			
Supplies to Tax Withholding Entities (TWEs) at Standard Rate . . . . .	<b>15</b>	Supplies	Rate (%)
Supplies to Other Entities at Standard Rate . . . . .	<b>17</b>	x	% =
Supplies to Tax Withholding Entities (TWEs) at Tourism Rate . . . . .	<b>19</b>	x	% =
Other Supplies at Tourism Rate . . . . .	<b>21</b>	x	% =
Supplies to TWEs at Other Rate(s) (Section C1, column (a) overleaf) . . . . .	<b>23</b>		
Supplies to Other Entities at Other Rate(s) (Section C1, column (a) overleaf) . . . . .	<b>25</b>		
Imported Services (Not to be included in Line 6 above) . . . . .	<b>27</b>	x	% =
GCT on Imported Goods		GCT on Local Packaging Materials	
28		30	
Total GCT Deferred			<b>31</b>
Net GCT Remittances (For insurance activities only) (Transfer from column (b) total, Section C2 overleaf) . . . . .			<b>32</b>
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments . . . . .			<b>33</b>
Total Output Tax (Add Lines 16, 18, 20, 22, 24, 26, 28, 30, 32 and 33) . . . . .			<b>34</b>
<b>Section D: INPUT TAX/TAX CREDIT</b>			
<b>PURCHASES &amp; EXPENSES THAT QUALIFY FOR CREDIT FOR THE REPRESENTATIVE ENTITY</b>			
Imported Goods that qualify for credit for Entities within Group . . . . .	<b>35</b>		
Local Purchases (including Intra-Group Purchases) that qualify for credit for Entities within Group . . . . .	<b>36</b>		
Local Expenses that qualify for credit for Entities within Group . . . . .	<b>37</b>		
Total Purchases and Expenses that qualify for credit for Entities within Group (Add Lines 35 to 37) . . . . .	<b>38</b>		
Intra-Group Purchases . . . . .	<b>39</b>		
Purchases and Expenses that qualify for credit for Representative Entity (Line 38 less Line 39) . . . . .	<b>40</b>		
<b>INPUT TAX ON PURCHASES &amp; EXPENSES THAT QUALIFY FOR CREDIT FOR REPRESENTATIVE ENTITY</b>			
GCT on Local Purchases & Expenses	GCT on Purchases & Expenses	GCT Deferred on Packaging Materials	
41	43	42	4
that qualify for credit . . . . .			5
GCT Paid on Imports		GCT Deferred on Imports	
44		45	
GCT on Imports that qualify for credit . . . . .		46	
GCT on Capital Goods that qualify for credit (if not included in Line 43 or 46 above) . . . . .		47	
GCT Withheld by Tax Withholding Entities . . . . .		48	
GCT on Imported Services that qualify for credit . . . . .		49	
Adjustments - Specify		50	
Total Input Tax (Add Lines 41, 44, 47, 48, 49 and 50)		51	
<b>Section E: GCT PAYABLE/(CREDITABLE)</b>			
GCT Payable/(Creditable) (Line 34 less Line 51) . . . . .	<b>52</b>	<b>OFFICIAL USE</b>	
GCT Paid in Advance (5% GCT paid in advance on imports) . . . . .	<b>53</b>		
Balance Payable/(Creditable) (Add Lines 52 and 53 - See note below) . . . . .	<b>54</b>		
NOTE: Do not have a credit for any refund applied for (even if not paid)			
Balance Brought Forward: Payable/(Creditable) . . . . .	<b>55</b>		
Total GCT Payable/(Creditable) (Add Lines 54 and 55) . . . . .	<b>56</b>		
GCT Being Paid this period . . . . .	<b>57</b>		
If amount at Line 54 is negative, tick appropriate box at Line 58 . . . . .	<b>58</b>	<input type="checkbox"/> Credit <input type="checkbox"/> Refund	
Preparer's Details - (To be completed if prepared by person other than Taxpayer)			
Preparer's Name (Undersigned/Print)	Address:	TRN	
		Contact Number	
<b>Section F: DECLARATION (To be signed by Taxpayer only)</b>			
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.			
Signature	Official/Title		



SCHEDULE, contd.

Schedule 1  
Details of Group Members Return Items



Return Item	Rate No.	Rate for General Companies	Company 1	Company 2
Total Income	1			
Less: Group Exemption	2			
Less: Group Exemption	3			
Less: Group Exemption	4			
Less: Group Exemption	5			
Less: Group Exemption	6			
Less: Group Exemption	7			
Less: Group Exemption	8			
Less: Group Exemption	9			
Less: Group Exemption	10			
Less: Group Exemption	11			
Less: Group Exemption	12			
Less: Group Exemption	13			
Less: Group Exemption	14			
Less: Group Exemption	15			
Less: Group Exemption	16			
Less: Group Exemption	17			
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Less: Group Exemption	95			
Less: Group Exemption	96			
Less: Group Exemption	97			
Less: Group Exemption	98			
Less: Group Exemption	99			
Less: Group Exemption	100			



THE GENERAL CONSUMPTION TAX REGULATIONS, 1991

FOURTH SCHEDULE, cont'd.



THE GENERAL CONSUMPTION TAX ACT  
**CERTIFICATE FOR GENERAL CONSUMPTION TAX WITHHELD**

**FORM 5**

Certificate Number

Section A: DETAILS OF TAX WITHHOLDING ENTITY				
1. Name of Tax Withholding Entity			2. Taxpayer Registration Number (TRN)	
3. Address				
Section B: DETAILS OF SUPPLIER				
4. Name of Supplier			5. Taxpayer Registration Number (TRN)	
6. Address				
Section C: DETAILS OF GCT CHARGED & WITHHELD				
Date of Invoice (dd-mmm-yyyy)	Invoice Number	Value of Supply (\$)	GCT Charged (\$)	GCT Withheld (\$)
Total				
Section D: CERTIFICATION				
<p>I hereby certify that the particulars given above are true.</p> <p><b>Name of Authorized Officer</b></p> <p><b>Title</b></p> <p><b>Signature</b></p> <p><b>Date</b></p>				