

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

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(under section 63 (1))

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

[22nd October, 1991.]

L.N. 86/91
Amdts.
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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) The return required to be made by a person who is not a registered taxpayer and accounts for tax on a payments basis, including any person who is entitled to acquire a taxable supply at a zero rate of tax—

(a) shall be furnished to the Commissioner in the form set out as Form 4G in the Forth Schedule; and

(b) shall be accompanied by the payment of the amount of tax, if any, payable by the person.

(5) In this regulation, “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);

Third
Schedule.

(c) any Parish Council or Municipal Council; and

(d) the Council of the Kingston and St. Andrew Corporation.

(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 end of the month following the last day 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 end of the month following 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.