

A BILL

ENTITLED

AN ACT to Enhance the collection of taxes by amending various enactments to remove the general consumption tax exemption enjoyed by specified public bodies; and for connected matters.

[]

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 (Removal of Exemptions) (Miscellaneous Provisions) Act, 2017. Short title.

2.—(1) The enactments specified in the first column of the Schedule are amended in the manner specified in relation thereto in the second column of the Schedule. Amendment of certain enactments. Schedule.

(2) Each amendment shall be read and construed as one with the enactment to which it relates.

SCHEDULE

(Section 2)

Amendments of Enactments

Enactment	Amendment
<i>Agricultural Credit Board Act</i>	<p>In section 41, delete subsection (1) and substitute therefor the following as subsection (1)—</p> <p>“ (1) The Board or an agricultural loan society shall be exempt from income tax.”.</p>
<i>Civil Aviation Act</i>	<p>Delete section 6L and substitute therefor the following as section 6L—</p> <p>“Exemption from customs duty, etc. 6L. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, taken out of bond in Jamaica, or purchased in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions.”.</p>
<i>Council of Community Colleges Act</i>	<p>In section 15, delete subsection (4) and substitute therefor the following as subsection (4)—</p> <p>“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Council and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Council in the performance of its functions.”.</p>

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*Disaster
Preparedness
and Emergency
Management Act*

Delete section 14 and substitute therefor the following as section 14—

“Exemption
from
customs
duty, etc.

14. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article which is imported into Jamaica, or taken out of bond in Jamaica, by the Office and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Office in the performance of its functions.”.

*Early
Childhood
Commission
Act*

In section 14, delete subsection (2) and substitute therefor the following as subsection (2)—

“ (2) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Commission in the performance of its functions.”.

*Electoral
Commission
(Interim) Act*

In section 17, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Commission in the performance of its functions.”.

Enactment	Amendment		
<i>Fair Competition Act</i>	<p>In section 51, delete subsection (4) and substitute therefor the following as subsection (4)—</p> <p>“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Commission in the performance of its functions.”.</p>		
<i>Financial Administration and Audit Act</i>	<p>In section 33M, delete subsection (4) and substitute therefor the following as subsection (4)—</p> <p>“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Audit Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Audit Commission in the performance of its functions.”.</p>		
<i>Jamaica Intellectual Property Office Act</i>	<p>Delete section 13 and substitute therefor the following as section 13—</p> <table border="0" style="margin-left: 40px;"> <tr> <td style="vertical-align: top;">“Exemption from customs duty, etc.</td> <td style="vertical-align: top;">13. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article which is imported into Jamaica, or taken out of bond in Jamaica, or purchased in Jamaica, by the Office and shown to the satisfaction of the Commissioner of</td> </tr> </table>	“Exemption from customs duty, etc.	13. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article which is imported into Jamaica, or taken out of bond in Jamaica, or purchased in Jamaica, by the Office and shown to the satisfaction of the Commissioner of
“Exemption from customs duty, etc.	13. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article which is imported into Jamaica, or taken out of bond in Jamaica, or purchased in Jamaica, by the Office and shown to the satisfaction of the Commissioner of		

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Customs to be required for the use of the Office in the performance of its functions.”.

National Council on Education Act

In section 13, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica or taken out of bond in Jamaica by the Council and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Council in the performance of its functions.”.

National Family Planning Act

In section 9, delete subsection (1) and substitute therefor the following as subsection (1)—

“ (1) No customs duty or other similar impost (other than general consumption tax) shall be payable in respect of goods which the Commissioner of Customs is satisfied are imported into Jamaica for the use of the Board in the performance of its functions.”.

National Solid Waste Management Act

In section 16, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica or taken out of bond in Jamaica by the Authority and shown to the satisfaction of the Commissioner of

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*National Youth
Service Act*

Customs to be required for the use of the Authority in the performance of its functions.”.

In section 18, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Board and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Board in the performance of its functions.”.

*Natural
Resources
Conservation
Authority Act*

In section 28, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions.”.

*Overseas
Examination
Commission Act*

In section 13, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the

EnactmentAmendment*Planning
Institute of
Jamaica Act*

Commission in the performance of its functions.”.

Delete section 13 and substitute therefor the following as section 13—

“Exemption
from
customs
duty, etc.

13. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Institute and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Institute in the performance of its functions.”.

*Public
Broadcasting
Corporation of
Jamaica Act*

In section 8, delete—

- (a) from the marginal note the words “general consumption tax,”; and
- (b) subsection (1) and substitute therefor the following as subsection (1)—

“ (1) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, or purchased in Jamaica, by the Corporation and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Corporation in the performance of its functions.”.

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Statistics Act

Delete section 3I and substitute therefor the following as section 3I—

“Exemption
from
customs
duty, *etc.*”

3I. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Institute and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Institute in the performance of its functions.”.

*Tax Administration
Jamaica Act*

In section 30, delete subsection (4) and substitute therefor the following as subsection (4)—

“ (4) No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions.”.

*University
Council of
Jamaica Act*

Delete section 16 and substitute therefor the following as section 16—

“Exemption
from
customs
duty, *etc.*”

16. No customs duty or other similar impost (other than general consumption tax) shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Council and shown to the satisfaction of the Commissioner of Customs to be required for the use of the

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Council in the performance of
its functions.”.

*Water Resources
Act*

In section 13, delete subsection (4) and substitute
therefor the following as subsection (4)—

“ (4) No customs duty or other similar
impost (other than general consumption
tax) shall be payable upon any article
imported into Jamaica or taken out of bond
in Jamaica by the Authority and shown to
the satisfaction of the Commissioner of
Customs to be required for the use of the
Authority in the performance of its
functions.”.

MEMORANDUM OF OBJECTS AND REASONS

In light of the Government's continued commitment to tax reform which broadens the tax base and ensures revenue adequacy and sustainability, the Government is seeking to complete the elimination of the zero-rating of general consumption tax for government bodies, with the exception of public schools and the Jamaica Defence Force.

Therefore, this Bill seeks to amend certain statutes to remove the general consumption tax exemptions enjoyed by certain government bodies, thereby requiring them to pay general consumption tax on the goods and services which they use in the performance of their functions.

AUDLEY SHAW
Minister of Finance and the
Public Service

A BILL

ENTITLED

AN ACT to Enhance the collection of taxes by amending various enactments to remove the general consumption tax exemption enjoyed by specified public bodies; and for connected matters.

As introduced by the Honourable Minister of Finance
and the Public Service.

PRINTED BY JAMAICA PRINTING SERVICES (1992) LTD.,
(GOVERNMENT PRINTERS), DUKE STREET, KINGSTON, JAMAICA

SECTION 41 OF THE AGRICULTURAL CREDIT BOARD ACT
WHICH IT IS PROPOSED TO AMEND

41.—(1) The Board or an agricultural loan society shall be exempt from—

- (a) income tax; and
- (b) general consumption tax in relation to any article imported into Jamaica or purchased in Jamaica by the Board or agricultural loan society and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Board or agricultural loan society in the performance of its functions.

SECTION 6L OF THE CIVIL AVIATION ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

6L. No customs duty, general consumption tax or other similar impost shall be payable upon any article imported into Jamaica, taken out of bond in Jamaica, or purchased in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions under this Act.

SECTION 15 OF THE COUNCIL OF COMMUNITY COLLEGES OF
JAMAICA ACT WHICH IT IS PROPOSED TO AMEND

15.—(1) ...

(4) No customs duty, general consumption tax or other similar impost shall be payable upon any article imported into Jamaica or taken out of bond in Jamaica by the Council and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Council in the performance of its functions.

SECTION 14 OF THE DISASTER PREPAREDNESS AND
EMERGENCY MANAGEMENT ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

14. No customs duty or other similar, impost or tax under the General Consumption Tax Act, shall be payable upon any article which is imported into Jamaica, or taken out of bond in Jamaica, by the Office and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Office in the performance of its functions under this Act.

SECTION 14 OF THE EARLY CHILDHOOD COMMISSION ACT
WHICH IT IS PROPOSED TO AMEND

14.—(1)...

(2) No customs duty or other similar impost or general consumption tax shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the Commission's use in the performance of its duties.

SECTION 17 OF THE ELECTORAL COMMISSION (INTERIM)
ACT WHICH IT IS PROPOSED TO AMEND

17.—(1)...

(4) No customs duty, tax payable under the General Consumption Tax Act or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Commission in the performance of its functions.

SECTION 51 OF THE FAIR COMPETITION ACT
WHICH IT IS PROPOSED TO AMEND

51.—(1) ...

(4) No customs duty or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission, and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Commission in the performance of its functions under this Act.

SECTION 33M OF THE FINANCIAL ADMINISTRATION AND
AUDIT ACT WHICH IT IS PROPOSED TO AMEND

33M.—(1) ...

(4) No customs duty, General Consumption Tax or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Audit Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Audit Commission in the performance of its functions.

SECTION 13 OF THE JAMAICA INTELLECTUAL PROPERTY OFFICE
ACT WHICH IT IS PROPOSED TO REPEAL AND REPLACE

13. No customs duty tax under the General Consumption Tax Act or other similar impost shall be payable upon any article imported into Jamaica, taken out of bond in Jamaica, or purchased in Jamaica, by the Office and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Office in the performance of its functions.

SECTION 13 OF THE NATIONAL COUNCIL ON EDUCATION ACT
WHICH IT IS PROPOSED TO AMEND

13.—(1)

(4) No customs duty or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Council and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Council in the performance of its functions.

SECTION 9 OF THE NATIONAL FAMILY PLANNING ACT
WHICH IT IS PROPOSED TO AMEND

9.—(1) No tonnage tax, customs duty or other similar impost shall be payable in respect of goods which the Collector-General is satisfied are imported into Jamaica for the use of the Board.

... ..

SECTION 16 OF THE NATIONAL SOLID WASTE MANAGEMENT
ACT WHICH IT IS PROPOSED TO AMEND

16.—(1)

(4) No customs duty, General Consumption Tax or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions.

SECTION 18 OF THE NATIONAL YOUTH SERVICE ACT
WHICH IT IS PROPOSED TO AMEND

18.—(1)

(4) No customs duty, General Consumption Tax or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Board and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Board in the performance of its functions.

SECTION 28 OF THE NATURAL RESOURCES CONSERVATION
AUTHORITY ACT WHICH IT IS PROPOSED TO AMEND

28.—(1)

(4) No customs duty or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs and Excise to be required for the use of the Authority in the performance of its functions.

SECTION 13 OF THE OVERSEAS EXAMINATIONS COMMISSION
ACT WHICH IT IS PROPOSED TO AMEND

13.—(1)

(4) No customs duty, General Consumption Tax or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Commission and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Commission in the performance of its functions.

SECTION 13 OF THE PLANNING INSTITUTE OF JAMAICA ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACE

13. No customs duty or other similar, impost shall be payable upon any article which is imported into Jamaica, or taken out of bond in Jamaica, by the Institute and shown to the satisfaction of the Commissioner of Customs and Excise to be required for the use of the Institute in the performance of its functions under this Act.

SECTION 8 OF THE PUBLIC BROADCASTING CORPORATION OF
JAMAICA ACT WHICH IT IS PROPOSED TO AMEND

8.—(1) No customs duty, General Consumption Tax or other similar impost shall be payable upon any article imported into Jamaica, taken out of bond in Jamaica or purchased in Jamaica, by the Corporation and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Corporation in the performance of its functions under this Act.

... ..

SECTION 31 OF THE STATISTICS ACT WHICH IT IS
PROPOSED TO REPEAL AND REPLACE

31. No customs duty or other similar, impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Institute and shown to the satisfaction of the Commissioner of Customs and Excise to be required for the use of the Institute in the performance of its functions under this Act.

SECTION 30 OF THE TAX ADMINISTRATION JAMAICA ACT
WHICH IT IS PROPOSED TO AMEND

30.—(1)

(4) No customs duty or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions under this Act.

SECTION 16 OF THE UNIVERSITY COUNCIL OF JAMAICA ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACE

16. No customs duty, tax under the General Consumption Tax or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Council and shown to the satisfaction of the Commissioner of Customs or the Commissioner of Taxpayer Audit and Assessment, as the case may be, to be required for the use of the Council or any associated institution.

SECTION 13 OF THE WATER RESOURCES ACT
WHICH IT IS PROPOSED TO AMEND

13.—(1)

(4) No customs duty or other similar impost shall be payable upon any article imported into Jamaica, or taken out of bond in Jamaica, by the Authority and shown to the satisfaction of the Commissioner of Customs to be required for the use of the Authority in the performance of its functions under this Act.

