

# THE GENERAL CONSUMPTION TAX ACT

## The General Consumption Tax (Amendment of Schedules) Order, 2015

In exercise of the power conferred upon the Minister by section 60 of the General Consumption Tax Act, and of every other power hereunto enabling, the following Order is hereby made:-

1. This Order may be cited as the General Consumption Tax (Amendment of Schedules) Order, 2015, and shall be read and construed as one with the General Consumption Tax Act (hereinafter referred to as the "principal Act") and all amendments thereto.
2. The provisions of the First and Second Schedules to the principal Act specified in the first column of the Schedule to this Order are amended in the manner set out in relation thereto in the second column of the Schedule to this Order, with effect from the date specified in the third column of the Schedule to this Order.

### SCHEDULE

(Paragraph 2)

#### *Amendments to the General Consumption Tax Act*

| First Column                                   | Second Column  | Third Column    |
|--|--|-----------------|
| Provision                                      | Amendment  | Effective Date  |
| First Schedule                                 |  |                 |
| Group 8  | Delete Item 1A and substitute therefor the following as Item 1A –<br><br>"1A. All printed matter (excluding newspapers) under Tariff Headings 49.01 to 49.05 used for religious purposes.              | April 1, 2015". |
| Part II –<br><i>Items which are Zero-rated</i> | Delete Group 19 and substitute therefor the following as Group 19 –<br><br>" <b>GROUP 19 – Electricity Services</b><br><br>The first 350 kilowatt hours in any month of supply of electricity services |                 |

to residential customers for private and domestic use.

April 1, 2015".

Second  
Schedule  
Part A

Delete the entries relating to Items 8 and 9 and substitute therefor the following –

| “ Tariff<br>Heading<br>No. | Description of Goods                           | Unit for<br>Tax            | Rate of<br>Tax  | Effective Date |
|----------------------------|--|----------------------------|---|----------------|
| Ex. 2402.20                | 8. Cigarettes –                                |                            |   |                |
|                            | (a) cigarettes containing tobacco;             | <i>Per</i> 1000 cigarettes | \$12,000.00   | March 13, 2015 |
| Ex. 24.02.9010             | (b) cigarettes containing tobacco substitutes. | <i>Per</i> 1000 cigarettes | \$12,000.00   | March 13, 2015 |
| Ex. 27.10                  | 9. Petroleum Products –                        |                            |   |                |
|                            | (a) Motor spirit (excluding Aviation Spirit) – | Litre                      |   | March 18, 2015 |
|                            | (i) leaded;                                    |                            | \$25.6498; plus <i>ad valorem</i> tax as follows –  |                |
|                            |  |                            | (a) if manufactured in Jamaica, 10 <i>per centum</i> of the Ex Refinery price <i>per</i> litre plus the specific rate of \$25.6498;                                   |                |
|                            |  |                            | (b) if imported into Jamaica, 10 <i>per centum</i> of the aggregate of the value <i>per</i> litre determined under section 13(1)(a) inclusive of the specific rate of |                |

|  |  |                |
|--|--|----------------|
|  | \$25.6498;   |                |
| (ii) unleaded, having an octane rating not exceeding 87, determined on the Road Octane Method; | \$25.1061;<br>plus <i>ad valorem</i> tax as follows –  | March 18, 2015 |
|  | (a) if manufactured in Jamaica, 10 <i>per centum</i> of the Ex Refinery price <i>per</i> litre plus the specific rate of \$25.1061;  |                |
|  | (b) if imported into Jamaica, 10 <i>per centum</i> of the aggregate of the value <i>per</i> litre determined under section 13(1)(a) inclusive of the specific rate of \$25.1061; |                |
| (iii) unleaded, having an octane rating exceeding 87, determined on the Road Octane Method;    | \$25.4792;<br>plus <i>ad valorem</i> tax as follows –  | March 18, 2015 |
|  | (a) if manufactured in Jamaica, 10 <i>per centum</i> of the Ex Refinery price <i>per</i> litre plus the specific rate of \$25.4792;  |                |
|  | (b) if imported into Jamaica, 10 <i>per centum</i> of the aggregate of the value <i>per</i> litre determined under section 13(1)(a)  |                |

|           |   |       |   |                |
|-----------|---|-------|---|----------------|
|           |   |       | inclusive<br>of the<br>specific<br>rate of<br>\$25.4792;  |                |
| Ex. 27.10 | (b) Aviation Spirit, of any octane rating;  | Litre | 63.5711 cents;  | June 15, 2012  |
| Ex. 27.10 | (c) Kerosene (excluding Turbo Jet A1 Fuel);   | Litre | \$17.4145; plus <i>ad valorem</i> tax as follows –  | March 18, 2015 |
|           |   |       | (a) if manufactured in Jamaica, 10 <i>per centum</i> of the Ex Refinery price <i>per</i> litre plus the specific rate of \$17.4145;   |                |
|           |   |       | (b) if imported into Jamaica, 10 <i>per centum</i> of the aggregate of the value <i>per</i> litre determined under section 13(1)(a) inclusive of the specific rate of \$17.4145 <i>per</i> litre; |                |
| Ex. 27.10 | (d) Marine Diesel Oil that is to say diesel oil which is a petroleum hydrocarbon product with Cetane Index 37 Minimum and typical boiling range 177°C to 427°C which is primarily used for industrial or marine purposes; | Litre | \$15.4145; plus <i>ad valorem</i> tax as follows –  | June 15, 2012  |
|           |   |       | (a) if manufactured in Jamaica, 10 <i>per centum</i> of the Ex Refinery price <i>per</i> litre plus the specific rate of \$15.4145;   |                |

(b) if imported into Jamaica, 10 *per centum* of the aggregate of the value *per litre* determined under section 13(1)(a) inclusive of the specific rate of \$15.4145 *per litre*;

Provided that with regard to the provisions of section 14, the extent of the exemption shall be 8.35 cents *per litre* of the total tax payable *per litre*;

Ex. 27.10

(e) Automotive Diesel Oil, that is to say, diesel oil which is a petroleum hydrocarbon product with typical boiling range 177°C to 385°C and Cetane Index 45 minimum which is primarily used in diesel (compression ignition) engines;

Litre

\$24.4145; plus *ad valorem* tax as follows –

March 18, 2015

(a) if manufactured in Jamaica, 10 *per centum* of the Ex Refinery price *per litre* plus the specific rate of \$24.4145;

(b) if imported into Jamaica, 10 *per centum* of the aggregate of the value *per litre* determined under section

13(1) (a)  
inclusive  
of the  
specific  
rate of  
\$24.4145  
*per litre*:

Provided  
that with  
regard to  
the provi-  
sions of  
section 14,  
the extent  
of the  
exemption  
shall be  
8.35 cents  
*per litre* of  
the total tax  
payable *per*  
*litre*;

|           |   |       |   |                |
|-----------|---|-------|---|----------------|
| Ex. 27.10 | (f) Fuel Oil;                                       | Litre | 15.12 cents;  | June 15, 2012  |
| Ex. 27.11 | (g) Manufactured Propane and Butane in liquid form; | Litre | \$2.006005 plus <i>ad valorem</i> tax as follows –  | March 18, 2015 |
|           |   |       | (a) if manu-<br>factured in<br>Jamaica,<br>0.395 <i>per</i><br><i>centum</i> of<br>the amount<br>by which<br>the Ex<br>Refinery<br>price <i>per</i><br><i>litre</i><br>exceeds<br>\$1.519 <i>per</i><br><i>litre</i> ;  |                |
|           |   |       | (b) if imported<br>into<br>Jamaica,<br>0.395 <i>per</i><br><i>centum</i> of<br>the amount<br>by which<br>the value<br><i>per litre</i><br>determined<br>under<br>section<br>13(1)(a)<br>exceeds the<br>amount <i>per</i><br><i>litre</i><br>specified in<br>paragraph |                |

(a) above;

Ex. 27.15

(h) Petroleum Asphalt  
and Cutbacks.

Litre

\$2.3703.

March 18,  
2015.".

Dated this

20<sup>th</sup>

day of

August

, 2015.



**Minister of Finance and Planning**