

# AMENDMENT TO THE GCT ACT - ORDER 2005

	<b>The Acts</b>	<b>Section</b>	<b>Current Legislation</b>	<b>Proposed Amendments</b>
<b>FIRST SCHEDULE</b>				
<b>1.</b>	<b>The GCT Act</b>	<b>Part II</b>	<b>Group 2 - Agriculture</b>	Delete items 1, 3, 6, 7, 8, and 9
			<b>Group 3 - Health</b>	Delete from item 1 paragraphs (a)(i), (b), (c), (vi), (vii) & (xxi).
				Delete paragraphs (b) and (e) of item 2
				Delete items 3 4, and 5
			<b>Group 7 – Places of worship</b>	Delete all
			<b>Group 8 – Books, Newspaper, Education</b>	Delete items 1, 2, 3, 5,6 and 7
			<b>Group 9 - Miscellaneous</b>	Delete items 1, 2, 3, 5, 6 and 7
			<b>Group 17 – Goods used in the Modernization Programme</b>	Delete all
		<b>Part III</b>	<b>Construction Materials</b>	Delete the numerals “12 ½%” wherever they appear and substitute therefore in each case the numerals “16.5%”
<b>THIRD SCHEDULE</b>				
<b>2</b>		<b>Part 1</b>	<b>Insert in Part 1 next after item 48 the following as items 49 to 75</b>	49. Animal feeds, except pet food.
		<b>Part 1</b>	<b>Insert in Part 1</b>	50. Machetes, 11.43cm triangular cutlass files, grubbing hoes, farm forks, (that is to say four-pronged forks), which the Commissioner Inland Revenue

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		Cont'd	next after item 48 the following as items 49 to 75	is satisfied are purchased solely for use in agricultural activities.
				51. Planting material including cereals and seeds in their natural state, dormant flowers bulbs, corns, roots, and tubers and nursery stock, vegetable plants and live trees which the Commissioner of Inland Revenue is satisfied are intended for commercial purposes.
				52. Fishing apparatus, gear, boats, engines (nut not including outboard motors exceeding a maximum of 75 hp), equipment and parts therefore which the Commissioner of Inland Revenue is satisfied is imported or purchased by or on behalf of or taken out of bond by commercial fishermen solely for use by them in the capture of fish for sale.
				53. The following items of subheadings 3101.00 to 3105.00, <i>excluding subheading 3102.10 -urea</i> namely, fertilizers, herbicides, fungicides, plant growth regulators, nematicides, rodenticides, veterinary preparations and molluscides,
				54. Insecticides of Tariff Heading No. 38.08 which is intended for use exclusively in agriculture.
				55. Drugs specified in the Fourth Schedule (list Four Drugs) to the Food an Drugs

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				Regulations, 1975
		<b>Part 1 Cont'd</b>	<b>Insert in Part 1 next after item 48 the following as items 49 to 75</b>	56. Diagnostic reagents used for the testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.  57. Contraceptive devices and substances.
				58. Surgical gloves, including disposable, sterile and those made of latex rubber.
				59. Disposable diapers for the incontinent.
				60. Orthopaedic appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, there appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches designed for use by the handicapped and eye glasses and contact lens used for the treatment or correction of a defect in vision on the written prescription of an eye care Professional.
				61. Parts and accessories for any of the items specified in paragraph 60.
				62. Invalid carriages.
				63. Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings.

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				64. Artificial breathing apparatus for individuals afflicted with respiratory disorder.
<b>THIRD SCHEDULE CONT'D</b>				
		<b>Part 1 Cont'd</b>	<b>Insert in Part 1 next after item 48 the following as items 49 to 75</b>	65. Printed matter (not including newspapers), articles and materials classified under Tariff Headings nos. 49.01 to 49.05 such as:- (a) Brochures, pamphlets and leaflets for religious purposes and books and booklets; (b) Journals and periodicals, whether or not illustrated; (c) Children's picture books and painting books; (d) Maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (terrestrial or celestial).
				66. Stationery and educational apparatus and equipment (including those used for games and physical training) which are for use by an educational institution approved by the Minister and which are intended solely for educational purposes as certified by the responsible officer of such educational institution.
				67. Stationery (including writing paper), printed forms, envelopes and blotting paper for

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		<b>Part 1 Cont'd</b>	<b>Insert in Part 1 next after item 48 the following as items 49 to 75</b>	use in an examination which are purchased in Jamaica or imported therein by or on behalf of the Cambridge Local Examination Council or any other examination body recognized by the minister responsible for education for which there is a certificate signed by the Secretary of the respective body verifying the use for which the stationery, forms, envelopes and paper are intended.
				68. Exercise books specified under Tariff Sub-heading No. 480.20 of the First Schedule to the Customs Tariff (revision) Resolution, 1972.
				69. Goods (excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund raising events) purchased – (a) by an educational institution approved by the minister responsible for education for its own use and so certified by the head of that educational institution; and (b) from funds, the expenditure for which the educational institution is accountable.

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		<b>Part I cont'd</b>	<b>Insert in Part 1 next after item 48 the following as items 49 to 75</b>	<p>70. Sports equipment (including clothing) specifically designed for use in the following sports:-</p> <ul style="list-style-type: none"> <li>(a) Basketball;</li> <li>(b) Boxing;</li> <li>(c) Cricket;</li> <li>(d) Football;</li> <li>(e) Hockey;</li> <li>(f) Netball;</li> <li>(g) Table tennis;</li> <li>(h) Track and field;</li> <li>(i) Volleyball;</li> <li>(j) Dominoes;</li> <li>(k) Badminton;</li> <li>(l) Cycling;</li> <li>(m) Golf;</li> <li>(n) Lawn tennis;</li> <li>(o) Rugby;</li> <li>(p) Softball;</li> <li>(q) Squash;</li> <li>(r) Swimming which are –</li> </ul> <p>(i) for use in an educational institution approved by the Minister of Education solely for its own educational purposes as certified by the responsible officer of such educational institution; or</p> <p>(ii) for use by a supporting organisation or association approved by the Minister responsible for sports or a person or body designated by the Minister responsible for sports for that purpose.</p>

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		<b>PART 1 Cont'd</b>	<b>Insert in Part 1 next after item 48 the following as items 49 to 75</b>	71. Parcels whose value (exclusive of customs duty and postage) does not exceed such amount as is applicable for customs duty purposes.
				72. Passenger's baggage and household effects as described in and to the extent allowed under Items No. 6 and 6A of Part I of the Second Schedule to the Customs Tariff (revision) Resolution, 1972.
				73. Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica.
				74. Unused postage, revenue and other stamps, postmarks and franked envelopes, letters and cards imported by the Postmaster-General.
				75. Goods (except motor vehicles) acquired by or on behalf of the Body Scouts or Girl Guides Associations of Jamaica or any other youth organisation or association approved by the Minister, which the Commissioner of Inland Revenue is satisfied are necessary for the rendering of their services.
				76. Goods of a non-consumable nature which the head of a denomination for which the goods are assigned declares in writing will be used only for the purpose intended and which the Commissioner of Inland Revenue is satisfied are purchased or imported solely for furnishing or decorating a

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				place of worship or as vestments for use during public worship.
				77. Altar bread matzos unleavened bread, communion wafers and altar wine purchased or imported for the purpose of administering the sacraments which the head of the denomination for which they are intended declares in writing will be used only for the purpose intended.
				78. Candles, myrrh and frankincense which the Commissioner of Inland Revenue is satisfied are purchased or imported solely for use in places of divine worship.
				79. Offertory envelopes purchased or imported by or on behalf of a religious denomination.
<b>3</b>		<b>New Part 1A</b>	<b>Insert next after Part 1 the following as part 1A</b>	<b>Data Processing Machine –</b> 1. Goods specified hereunder in respect to the Chapters and tariff headings nos. of the First Schedule to the Customs Tariff (Revision) Resolution, 1972 specified hereunder – <b>Tariff No. 84.71</b> 1. Automatic Data processing machines and units thereof;
		<b>New Part 1A Cont'd</b>		2. Magnetic or optical readers, machines for transcribing data onto form and machines for processing such data, not elsewhere specified or included.
				<b>Tariff No. 8473.30</b> Parts and accessories of the machines of heading no. 84.71



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				2. For the purposes of this part, the definition of “automatic data processing machines” contained in paragraph 5 of the Notes to Chapter 84 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972 shall apply.
<b>4</b>		<b>Section 4(1)(a)</b>		Delete the word “fifteen” and substitute therefore the words “sixteen and one-half”.
		<b>Section 27 (1)</b>		1. Delete from paragraph (b)(i) the words “three hundred thousand” and substitute therefore the words “one million”. 2. Delete from paragraph (b)(ii) the words “twenty-five thousand dollars” and substitute therefore the numerals “\$83,333.00”.
<b>REGUALTIONS</b>				
<b>5</b>		<b>Regulation 6</b>		1. Delete sub-paragraph (b) of paragraph (1). 2. Delete paragraphs (2), (3) and (4).
		<b>Regulation 9(2)</b>		Delete from sub-paragraph (b)(i) the words “of ten per cent” and substitute therefore the words “specified in section 4(1) of the Act”.
<b>REGULATIONS CONT'D</b>				
		<b>Regulation 10</b>		Delete paragraph (3)
		<b>Regulation 11</b>		1. Delete paragraph (3) 2. Delete from paragraph (4) the words “and (3)” and the definitions of “CPT”, “CPZ”, “M” and “TS”.

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		<b>Regulation 12</b>		<ol style="list-style-type: none"> <li>1. Delete sub-paragraph (a) of paragraph (1).</li> <li>2. Delete from paragraph (2) the letter “(b)”.</li> </ol>
		<b>Regulation 14</b>		<ol style="list-style-type: none"> <li>1. Delete from paragraph (3)(b) the numerals “48,000.00 and substitute therefore the numerals “100,000.00”.</li> <li>2. Delete from paragraph (2)(b)(ii) and (iii) the numerals “6.5”, “13” and “15” wherever they appear and substitute therefore respectively the numerals “7”, “14” and “16.5”.</li> <li>3. Delete from paragraph (10(a)(iii) the numerals “5,000,000” and substitute therefore the numerals “416,666.67”.</li> </ol>
		<b>First Schedule</b>		Delete paragraph 1.
		<b>Second Schedule</b>		Delete Part 1.