



GENERAL CONSUMPTION TAX RETURN

(MISCELLANEOUS ACTIVITIES FOR EXEMPT AND NON REGISTERED TAXPAYERS)

Please Read Instructions Overleaf before Completing this Return

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

Section B: SUPPLIES (Goods & Services)		
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)	6
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Section C: OUTPUT TAX			
		Rate	
Supplies at Standard Rate	7	X %	8
Supplies at Other Rate(s)	9	X %	10
Imported Services (Deemed Taxable Supply)	11	X %	12
Total Output Tax			13

Section D: INPUT TAX/TAX CREDIT			
	Purchases	Expenses	
GCT on Local Purchases & Expenses that Qualify for Credit	14	15	16
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

Section E: GCT PAYABLE / (CREDITABLE)		OFFICIAL USE
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	24	
If amount at Line 21 is negative, tick appropriate box at Line 25	25	<input type="checkbox"/> Refund <input type="checkbox"/> Credit

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

Section F: DECLARATION: (To be signed by Taxpayer only)	
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	Title
Signature	Date

INSTRUCTIONS

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