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**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

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No. 42

No. 82

**THE GENERAL CONSUMPTION TAX ACT**

THE GENERAL CONSUMPTION TAX (AMENDMENT OF SCHEDULES)  
ORDER, 2013

In exercise of the powers conferred upon the Minister by subsection (1) of 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, 2013, 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 principal Act is amended by deleting the First, Second and Third Schedules and substituting therefor the following—

“ FIRST SCHEDULE (Sections 3, 4, 20, 24,  
44 and 63)

*Goods and Services Subject to General Consumption Tax*

PART I—*Motor Vehicles*

Group I—[Deleted by L.N. 28I/2008]

Group II—[Deleted by L.N. 139/2009]

Group III—Second Sale in Jamaica of Motor Vehicles

Sale of Motor Vehicle by a Person other than a Registered Taxpayer

Category	Rate of Tax	Effective Date
	Sale of Motor Vehicle by a Person other than a Registered Taxpayer	
1. Motor cars, as defined in section 11 of the Road Traffic Act—		
(a) with an engine capacity not exceeding 2000 cc;	\$10,000.00	June 15, 2012
(b) with an engine capacity exceeding 2000 cc but not exceeding 3000 cc;	\$15,000.00	June 15, 2012
(c) with an engine capacity exceeding 3000 cc.	\$20,000.00	June 15, 2012
2. Trucks as defined in section 11 of the Road Traffic Act (including motor chassis, fitted with an engine, with or without cab) or buses—		
(a) not exceeding 1,524 kg of unladen weight;	\$10,000.00	June 15, 2012

FIRST SCHEDULE, *contd.*

Category	Rate of Tax	Effective Date
	Sale of Motor Vehicle by a Person other than a Registered Taxpayer	
(b) exceeding 1,524 kg of unladen weight, but not exceeding 3,048 kg of unladen weight;	\$10,000.00	June 15, 2012
(c) exceeding 3,048 kg of unladen weight.	\$15,000.00	June 15, 2012

NOTES: 1. No tax shall be payable in respect of the sale of any motor vehicle specified in this Group—

- (a) which at the time of the sale is over eight years old;
- (b) where the Commissioner General is satisfied that the ownership of such motor vehicle is being transferred in circumstances which, if the vehicle were being imported into the Island, would have rendered it exempt from customs duty; or
- (c) where the motor vehicle is a truck as specified in Item No. 2 of the first column of this Group, if the purchaser is a person designated as an approved farmer pursuant to section 36D (1) of the *Income Tax Act*.

2. Payment of the tax specified in the second column of this Group shall be made by the purchaser upon the transfer of ownership of the motor vehicle.

3. The general consumption tax payable on the second sale in Jamaica of motor vehicles as defined in section 11 of the *Road Traffic Act* by a registered taxpayer (including a dealer) is the rate specified by section 4 (1) (a) of the Act.

GROUP IV—[Deleted by L.N. 145B/2011 ]

PART II—Items which are Zero-rated

GROUP I—Foodstuff

- 1. [Deleted by L.N. 44A/2003].
- 2. [Deleted by L.N. 44A/2003].

FIRST SCHEDULE, *contd.*

Category	Effective Date
3. [Deleted by L.N. 44A/2003].	
4. [Deleted by L.N. 19A/1994].	
6. [Deleted by L.N. 19A/1994].	
7. [Deleted by L.N. 19A/1994].	
8. [Deleted by L.N. 19A/1994].	
9. [Deleted by L.N. 19A/1994].	
10. [Deleted by L.N. 19A/1994].	
11. [Deleted by L.N. 19A/1994].	
12. [Deleted by L.N. 19A/1994].	
13. [Deleted by L.N. 19A/1994].	
14. [Deleted by L.N. 19A/1994].	
15. [Deleted by L.N. 19A/1994].	

GROUP 2—*Agriculture*

1. Animal feeds, except pet food.	June 15, 2012
2. [Deleted by L.N. 19A/1994].	
3. Machetes, 11.43 cm triangular cutlass files, grubbing hoes, farm forks (that is to say four-pronged forks), which the Commissioner General is satisfied are purchased solely for use in agricultural activities.	June 15, 2012
4. [Deleted by L.N. 44A/2003].	
5. [Deleted L.N. 44A/2003].	
6. [Deleted by L.N. 88/2012].	
7. [Deleted by L.N. 235N/2012].	
8. The following items of Tariff Heading Nos. 3101.00— 3105.00, namely, fertilizers, herbicides, fungicides, plant growth regulators, nematicides, rodenticides,	

FIRST SCHEDULE, *contd.*

Category	Effective Date
veterinary preparations, and molluscides, excluding subheading 3102.10	June 15, 2012
9. <i>[Deleted by L.N. 44A/2003].</i>	
10. Agricultural produce which is—	June 15, 2012
(a) exported; or	
(b) sold to a registered taxpayer for use in the production of finished goods, by a person registered as a registered taxpayer pursuant to section 29 (2) of this Act.	

GROUP 3—*Health*

1. *[Deleted by L.N. 34/2005].*
2. Any—
  - (a) *[Deleted by L.N. 44A/2003];*
  - (b) *[Deleted by L.N. 34/2005];*
  - (c) *[Deleted by L.N. 44A/2003];*
  - (d) *[Deleted by L.N. 44A/2003];*
  - (e) *[Deleted by L.N. 44A/2003].*
3. *[Deleted by L.N. 137/2009].*
4. *[Deleted by L.N. 34/2005].*
5. *[Deleted by L.N. 44A/2003].*
6. *[Deleted by L.N. 44A/2003].*
7. *[Deleted by L.N. 235A/2003].*
8. Goods (excluding motor vehicles, other than ambulances) which are acquired by or on behalf of the—
  - (a) Jamaican Branch of the Red Cross Society and the St. John's Ambulance Brigade which the Commissioner General is satisfied are necessary for the rendering of their services; or

June 15, 2012

FIRST SCHEDULE, *contd.*

Category	Effective Date
<p>(b) University Hospital of the West Indies which the Commissioner General is satisfied—</p> <p>(i) are equipment for use solely in or by such hospital and are necessary for the proper functioning thereof; or</p> <p>(ii) are building materials for use solely in the construction, alteration or extension of such hospital.</p>	
9. <i>[Deleted by L.N. 19C/2009].</i>	
GROUP 4— <i>Diplomatic and International Organizations</i>	June 15, 2012
1. Articles for the use of and services performed for the Governor-General.	
2. Articles imported into Jamaica or purchased in bond or directly from or services rendered by a registered taxpayer for the personal or official use of—	
(a) heads of missions and international organizations;	
(b) non-Jamaican citizens who are members of the staff of a mission or an international organization other than members of the service staff;	
(c) non-Jamaican citizens who are trade commissioners and members of the staff of a trade commission other than service staff; or	
(d) Consular officers who are natives or citizens of the countries they represent and who are not engaged in any other business or profession in Jamaica.	
GROUP 5— <i>Export</i>	June 15, 2012
1. Goods, other than used goods, exported from Jamaica in prescribed circumstances.	
2. Goods and services purchased in Jamaica and goods imported in or taken out of bond in Jamaica by or on behalf of persons engaged in the production of bauxite and alumina, being goods and services directly related to such production.	

FIRST SCHEDULE, *contd.*

Category	Effective Date
<p>3. Goods specified in Item No. 2 of Part I of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, under the heading "Aircraft" in relation to—</p> <p>(a) an airline operating scheduled services within Jamaica or to a place outside Jamaica; or</p> <p>(b) chartered and private aircraft calling in Jamaica for refueling and repairs.</p> <p>4. Services exported from Jamaica in prescribed circumstances.</p> <p>5. Services rendered in Jamaica directly related to the exportation of goods.</p> <p>6. Any taxable item which is manufactured or supplied in Jamaica and—</p> <p>(a) exported by a registered taxpayer; or</p> <p>(b) shipped by a registered taxpayer—</p> <p>(i) for use as stores on an aircraft or vessel;</p> <p>(ii) as merchandise for sale to persons on board an aircraft or vessel,</p> <p>the final destination of which is outside of Jamaica.</p> <p>7. Spare parts and equipment used in the repairs of any aircraft or vessel which is wholly or mainly used internationally for the transportation of goods to and from Jamaica.</p>	

GROUP 6—*Government*

June 15, 2012

1. Goods purchased or imported or taken out of bond by or on behalf of, and services rendered to—
- (a) a Ministry or department of Government;
- (b) a statutory body or authority other than those mentioned in paragraph 2;
- (c) *[Deleted by Act 21 of 1991];*

FIRST SCHEDULE, *contd.*

## Category

## Effective Date

- (d) any Parish Council or Municipality; or
- (e) the Kingston and St. Andrew Corporation.

2. Paragraph 1 does not apply to the following organizations or their subsidiaries—

Air Jamaica Limited  
 Airports Authority of Jamaica  
 Bank of Jamaica  
 Betting, Gaming and Lotteries Commission  
 Development Bank of Jamaica Limited  
 H.E.A.R.T. Trust  
 Jamaica Deposit Insurance Corporation  
 Jamaica Mortgage Bank  
 Jamaica Racing Commission  
 Jamaica Sugar Holdings Limited  
 National Housing Development Corporation  
 National Housing Trust  
 National Insurance Fund  
 National Investment Bank of Jamaica  
 National Water Commission  
 Petrojam Limited  
 Petroleum Corporation of Jamaica  
 Port Authority of Jamaica  
 Sugar Industry Authority  
 Transport Authority  
 Urban Development Corporation

GROUP 7—*Places of Worship*

June 15, 2012

1. 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 General is satisfied are purchased or imported solely for furnishing or decorating a place of worship or as vestment for use during worship.

FIRST SCHEDULE, *contd.*

Category	Effective Date
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2. Altar bread, matzos, unleavened bread, communion wafers and altar wine purchased or imported for the purpose intended.
3. Candles, myrrh and frankincense which the Commissioner General is satisfied are purchased or imported solely for use in places of divine worship.
4. Offertory envelopes purchased or imported by or on behalf of a religious denomination.

GROUP 8—*Books, Education and Sports*

1. Printed matter (excluding newspapers) articles and materials classified under Tariff Headings 49.01 to 49.05 acquired by or on behalf of the University of the West Indies, the University of Technology, Jamaica, the Northern Caribbean University and any other educational institution and any religious organization and Government institutions, recognized international organizations and diplomats, including—

June 15, 2012

- (a) books, booklets, brochures, pamphlets and leaflets for religious purposes;
- (b) journals and periodicals, whether or not illustrated;
- (c) children's picture books and painting books; and
- (d) maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (terrestrial or celestial).

- 1A. All imported printed matter (excluding newspapers) under Tariff Headings 49.01 to 49.05 used for religious purposes.

June 15, 2012

2. (a) [*Deleted by L.N. 34/2005*];
- (b) [*Deleted by L.N. 19C/2009*].

3. [*Deleted by L.N. 19C/2009*].

4. Food produced exclusively for the feeding programme

FIRST SCHEDULE, *contd.*

Category	Effective Date
of a school approved by the Minister responsible for education which is not for resale to the general public generally.	June 15, 2012
5. Goods (including computers) and services acquired by the University of the West Indies, the University of Technology, Jamaica, the Northern Caribbean University or the Council of Legal Education, for use by the institution.	June 15, 2012
6. <i>[Deleted by L.N. 19C/2009].</i>	
7. Goods (including computers, but excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund raising events) purchased—	June 15, 2012
(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, for which the educational institution is accountable.	
8.—(1) <i>[Deleted by L.N. 34/2005].</i>	
(2) Stationery and educational apparatus and equipment (including those used for games and physical training) which are for use by any educational institution approved by the Minister responsible for education and which are intended solely for educational purposes as certified by the responsible officer of such educational institution.	June 15, 2012
(3) Stationery (including writing paper), printed forms, envelopes and blotting paper for use in an examination which are purchased in Jamaica or imported therein by or on behalf of the Cambridge Local Examination Committee, the Caribbean Examination Council or any other examination body recognized by the Minister responsible for education for which there is a certificate signed by the responsible officer of the respective body verifying the use for which the stationery, forms envelopes and papers are intended.	June 15, 2012

FIRST SCHEDULE, *contd.*

Category	Effective Date
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GROUP 9—*Miscellaneous*

- |   |               |
|---|---------------|
| 1. [Deleted by L.N. 19C/2009].  |               |
| 2. [Deleted by L.N. 137/2009].  |               |
| 2A. [Deleted by L.N. 34/2005].  |               |
| 3. [Deleted by L.N. 19K/2009].  |               |
| 4. Reimported goods on which tax has not been previously credited or refunded.  | June 15, 2012 |
| 5. [Deleted by L.N. 19K/2009].  |               |
| 6. [Deleted by L.N. 19K/2009].  |               |
| 7. Goods (except motor vehicles) acquired by or on behalf of any organization or association approved by the Minister which the Commissioner General is satisfied are necessary for their services. | June 15, 2012 |
| 8. [Deleted by L.N. 28I/2008].  |               |
| 9. [Deleted by L.N. 28I/2008].  |               |

GROUP 10—*Activities*

- |                                  |               |
|----------------------------------|---------------|
| 1. [Deleted by L. N. 19A/ 1994]. |               |
| 2. [Deleted by Act 21 of 1991].  |               |
| 3. [Deleted by L.N. 19A/1994].   |               |
| 4. [Deleted by Act 21 of 1991].  |               |
| 5. [Deleted by L.N. 28I/2008].   |               |
| 6. [Deleted by L.N. 28I/2008].   |               |
| 7. Sale of race horses.          | June 15, 2012 |

GROUP 11—*Motor Vehicles*

June 15, 2012

- |   |  |
|---|--|
| 1. Motor vehicles as defined in section 11 of the <i>Road Traffic Act</i> each of a value not exceeding US\$35,000 CIF which are imported by the following category of persons in the circumstances specified subject to such |  |
|---|--|

FIRST SCHEDULE, *contd.*

## Category

## Effective Date

terms, conditions or restrictions as the Minister may, in writing, direct—

- (a) persons recruited overseas for appointment in the public service or by a statutory body or authority or by a company wholly owned by the Government;
- (b) a statutory body or authority;
- (c) persons recruited overseas as teachers by the Minister responsible for education;
- (d) persons employed in schools approved by the Minister responsible for education—
  - (i) principals and vice-principals;
  - (ii) teachers to implement, co-ordinate, or supervise any work experience programme approved by the Minister responsible for education; or
  - (iii) master teachers;
- (e) persons recruited overseas by the University of the West Indies for employment at the Mona Campus or who, being employed at another campus of the University, are transferred to the Mona Campus;
- (f) persons registered as medical practitioners employed to the Government or the University of the West Indies or the University Hospital of the West Indies;
- (g) nurses employed to the University of the West Indies or the University Hospital of the West Indies who qualify for a full upkeep allowance;
- (h) persons recruited overseas by private educational institutions approved by the Minister responsible for education;

FIRST SCHEDULE, *contd.*

Category	Effective Date
(i) <i>[Deleted by L.N. 19C/2009];</i>	
(j) <i>[Deleted by L.N. 19C/2009];</i>	
(k) public officers who have served in Jamaican Foreign Missions for three years or more and who have been re-assigned to Jamaica or have gone on pre-retirement leave upon returning to Jamaica;	
(l) travelling officers in the public service who are in receipt of, or are eligible for, commuted allowance or full upkeep allowance;	
(m) parliamentarians;	
(n) persons referred to in paragraphs (a), (e) and (g) who, not being Jamaican nationals, are re-engaged on contract;	
(o) Custodes;	
(p) Chairmen of Parish Councils and the Mayor of the Kingston and St. Andrew Corporation and any other Municipality;	
(q) travelling officers in a statutory body approved by the Minister by notice pursuant to paragraph (2)(q) of Tariff Heading No. Ex 87.02 of Part I of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972, who are in receipt of or eligible for commuted allowance or full upkeep allowance;	
(r) travelling officers who are in receipt of or eligible for commuted allowance or full upkeep allowance in one of the following organizations—	
Adoption Board	
Consumer Affairs Commission	
Drug Abuse Secretariat	

FIRST SCHEDULE, *contd.*

## Category

## Effective Date

Fair Trading Commission  
 Fiscal Services (EDP) Limited  
 A 4-H Club  
 Institute of Sports Limited  
 Integrity Commission  
 Jamaica Fire Brigade  
 Jamaica Movement for the Advancement  
 of Literacy  
 Jamaica National Heritage Trust  
 Metropolitan Parks and Markets Limited  
 Natural Resources Conservation Authority  
 Office of the Contractor-General  
 Office of the Parliamentary Ombudsman  
 Overseas Examination Office  
 A Parish Council  
 Real Estate Board  
 Rural Agricultural Development Authority  
 The Kingston and St. Andrew Corporation and any  
 Municipality  
 Underground Water Authority;

- (s) Councillors of a Parish Council or members of the Council of the Kingston and St. Andrew Corporation and any Municipality;
- (t) a former Governor-General;
- (u) a former Prime Minister;
- (v) Executive Secretaries Grade II or III in the public service who are in receipt of or are eligible for commuted allowance;
- (w) members of the Mona Campus chapter of the West Indies Group of University Teachers (WIGUT);

FIRST SCHEDULE, *contd.*

Category	Effective Date
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- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>(x) persons employed to the Electoral Advisory Committee as Regional Supervisors.</li> </ul> |  |
|---|--|

2. No person shall at one and the same time enjoy benefits under more than one paragraph of item 1.

3. The importation into Jamaica of pick-up trucks and other trucks, as approved by the Commissioner General for use in the agriculture industry.

4. *[Deleted by L.N. 83/2012].*

5. Buses (with 25 seats or more)—

(a) which the Commissioner General is satisfied are intended to be used wholly or mainly for the carriage of tourists by a person who holds a contract carriage licence issued under the *Road Traffic Act* and who is licensed under the *Tourist Board Act* to operate a tourism enterprise as define in paragraph (a) of the definition of “tourist enterprise” in section 2 of the *Tourist Board Act*;

(b) which are acquired by a licensee, a franchise holder or any person who has been granted a sub-franchise by such licensee or franchise holder, as the case may be, for use solely in the provision of public passenger transport services in the Corporate Area or the Rural Area.

6. Electric motor vehicles.

GROUP 12—*[Deleted by L.N. 19A/1994]*

GROUP 13—*[Deleted by L.N. 19C/2009]*

GROUP 14—*[Deleted by L.N.83/2012]*

GROUP 15—*Items under Certain Enactments*

Items which the Commissioner General is satisfied are acquired in circumstances under which they are exempt

FIRST SCHEDULE, *contd.*

Category	Effective Date
from customs duty pursuant to the following enactments—	June 15, 2012
(a) <i>the Bauxite and Alumina Industries (Encouragement) Act;</i>	
(b) <i>the Export Industry Encouragement Act;</i>	
(c) <i>the Hotel (Incentives) Act;</i>	
(d) <i>the Industrial Incentives Act;</i>	
(e) <i>the Industrial Incentives (Factory Construction) Act;</i>	
(f) <i>the Jamaica Export Free Zones Act;</i>	
(g) <i>the Motion Picture Industry (Encouragement) Act;</i>	
(h) <i>the Petroleum Act;</i>	
(i) <i>the Petroleum Refining Industry (Encouragement) Act;</i>	
(j) <i>the Resort Cottages (Incentives) Act.</i>	
GROUP 16— <i>[Deleted by L.N. 19A/1994]</i>	
GROUP 17— <i>[Deleted by L.N. 83/2012]</i>	
GROUP 18— <i>Research and Development</i>	
Equipment and materials acquired for use solely and directly in a research and development programme registered with the National Commission on Science and Technology and certified by the Commission to be necessary for the execution either of the research segment of such programme or of the pilot or prototype stage of the development segment of such programme.	June 15, 2012
GROUP 19— <i>[Deleted by L.N. 88/2012]</i>	
PART III— <i>[Deleted by L.N. 83/2012]</i>	
PART IV— <i>Supply of Telephone Service</i>	

Category	Rate of Tax	Effective Date
1. Telecommunication services (including telephone cards,		

FIRST SCHEDULE, *contd.*

Category	Rate of Tax	Effective Date
prepaid vouchers or prepaid air time) supplied by—	25%	March 1, 2013
(a) a “service provider” as defined in section 2 of the <i>Telecommunications Act</i> ;		
(b) a distributor of telephone cards; or		
(c) a carrier, as defined in section 2 of the <i>Telecommunications Act</i> , who attracts telephone calls tax.		
2. Notwithstanding section 7, the value of telephone cards, prepaid vouchers or prepaid airtime shall be the face value.		
3. In this Part—		
(a) “face value” in relation to a voucher, means a monetary amount stated on the voucher, (whether visibly, or otherwise) or associated with the voucher (whether by means of a unique identification number or some other means of linking the voucher with the amount) including an amount added by recharging the voucher, whether or not the amount represents the value		

FIRST SCHEDULE, *contd.*

Category		Rate of Tax	Effective Date
	of the supply of services for which the voucher is redeemable;		
(b)	“face value voucher” means a voucher which entitles the holder to receive a supply of services up to the face value of the voucher;		
(c)	“voucher” means a stamp, token, coupon, or similar article, including an article issued electronically that may be redeemed by the holder for the supply of services, and includes a phone card and prepaid telecommunications.		

PART IVA—*Telephone Instruments*

Tariff Heading Number of the First Schedule to the Customs Tariff (Revision) Resolution, 1972	Description of Goods	Rate of Tax	Effective Date
Ex 85.17.11 85.17.12.10 85.17.18	Telephone instruments	25%	June 15, 2012

PART V—*Tourism Activities*

Category	Rate of Tax	Effective Date
Tourism activities consisting of supplying the services of—	10%	June 15, 2012

FIRST SCHEDULE, *contd.*PART V—*Tourism Activities*

Category	Rate of Tax	Effective Date
(a) a hotel;		
(b) a resort cottage;		
(c) a site or other facilities for camping;		
(d) tourist accommodation not specified in paragraph (a), (b) or (c);		
(e) water sports;		
(f) an attraction;		
(g) a tour operator, pursuant to a licence issued under the <i>Tourist Board Act</i> .		

2. Notwithstanding section 7, the value of a taxable supply of any of the services specified in paragraph 1 shall not include the value of gratuities paid to employees.

June 15, 2012

PART VI—*Electricity*

*Tax shall be payable at a rate of 16.5% in respect of the supply of electricity to —*

(a) ~~[Deleted by L.N. 13/2013];~~

(b) ~~[Deleted by L.N. 88/2012];~~

(c) ~~[Deleted by L.N. 13/2013];~~

(d) ~~[Deleted by L.N. 235N/2012];~~

(d) ~~[Deleted by L.N. 235N/2012].~~

PART VII—*Advanced GCT Payment*

1. Subject to paragraph 2, in addition to the rate payable under section 4 (1) (a), a 5% Advanced GCT Payment shall be payable by commercial importers on the importation of goods into the Island in accordance with section 8 (1).

June 15, 2012

2. For the avoidance of doubt, it is declared that the 5% Advanced GCT Payment specified in paragraph 1 shall not apply to the importation of the following goods, that is to say—

June 15, 2012

- (a) petroleum products specified in the Second Schedule;

June 15, 2012

*L residential customers other than for private and domestic use;*

FIRST SCHEDULE, *contd.*PART VII—*Advanced GCT Payment*

Category	Effective Date
(b) capital goods within the meaning of the <i>Customs Act</i> ;	June 15, 2012
(c) goods to which section 42 of the Act relates;	June 15, 2012
(d) goods provided for under Parts II and IVA of this Schedule;	June 15, 2012
(e) goods provided for under Parts I and II of the Third Schedule;	June 15, 2012
(f) goods imported under section 8 (2); and	June 15, 2012
(g) imported raw foodstuff specified in Items 6 and 6A in the Third Schedule (excluding imported apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis).	June 15, 2012
3. In addition to the input tax in relation to which a credit may be claimed under regulation 14 of the General Consumption Tax Regulations, 1991, and any amount specified in that regulation, the amount of Advanced GCT Payments made by the commercial importer shall be allowed as a credit in accordance with regulation 14, so, however, that the output tax charged by the commercial importer shall be at the rate specified in section 4 (1) (a).	June 15, 2012
4. The provisions of this Act apply, with such modification as may be necessary, to the Advanced GCT Payment as it applies to the rate payable under section 4 (1) (a).	June 15, 2012
5. In this Part, “commercial importer” means a registered taxpayer who, in relation to a taxable supply, imports into Jamaica any goods that the Commissioner of Customs is satisfied is imported for resale or use in carrying out a taxable activity and not imported for personal use.	June 15, 2012

FIRST SCHEDULE, *cont'd.*

## Category

Effective  
DatePART VIII—*Printed Matter, Articles and Materials*

Tax shall be payable at a rate of 2 per cent in respect of imported printed matter (excluding newspapers and religious materials) articles and materials classified under Tariff Headings 49.01 to 49.05, such as—

June 15, 2012

- (a) books, booklets, brochures, pamphlets and leaflets;
- (b) journals and periodicals, whether or not illustrated;
- (c) children's picture books and painting books; and
- (d) maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (whether terrestrial or celestial).

## SECOND SCHEDULE

(Sections 2, 10, 13 and 14)

## PRESCRIBED GOODS SUBJECT TO SPECIAL CONSUMPTION TAX

NOTE: In this Schedule references to Tariff Headings and Chapters are references to Tariff Headings and Chapters in the First Schedule to the Customs Tariff (Revision) Resolution, 1972.

## PART A

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
Ex.22	1. <i>[Deleted by L.N. 83/2012].</i>			
Ex.22	2. Denatured ethanol—	Litre	\$16.32 plus <i>ad valorem</i> tax as follows—	June 15, 2012
	(a) which is imported or acquired for the purpose of blending with petroleum		(a) if manufactured in Jamaica 10 <i>per centum</i>	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	products, the output of which will be supplied as a petroleum product and;		of ex factory price per litre plus the specific rate of 16.32;	
	(b) to which a substance has or substances have been added to render such spirits noxious and non-potable of a strength exceeding 57.1% of alcohol by volume at a temperature of 20 degrees Celsius as ascertained by the OIML Density Reading Hydrometer and the Table Calculations to be used in connection therewith.		(b) if imported into Jamaica 10 <i>per centum</i> of aggre- gate <i>per</i> litre determined under section 13(1) inclusive of the specific rate of 16.32 <i>per</i> litre.	
Ex. 2203.00 to 2209.00	3. Spirits and Beer— (excluding spirits to which a substance has, or substances have, been added to render such spirits noxious and non- potable where it is acquired by a manufacturer)—			June 15, 2012
	(a) spirits other than those specified in	Litre of pure alcohol	\$960.00	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	paragraph (b), (c) or (d) or Item 4 or 5 of this Schedule;			
	(b) spirits, being white over proof rum, of a strength exceeding 57.1% of alcohol by volume at the temperature of 20 degrees Celsius as ascertained by the OIML Density Reading Hydrometer and the Table of Calculations to be used in connection therewith;	Litre of pure alcohol	\$960.00	June 15, 2012
	(c) spirits not falling within paragraph (d) imported directly, or taken out of bond, by hotels or resort cottages licensed by the Tourist Board and processed through the	Litre of pure alcohol	\$700.00	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	Tourist Board, using procedures determined by the Commissioner General;	Litre of pure alcohol	\$700.00	June 15, 2012
	(d) beer and stout	Litre of pure alcohol	\$1,120.00	June 15, 2012
Ex. 22.04	4. Wines and other alcoholic beverages produced by fermentation—			
	(a) imported directly or taken out of bond, by hotels or resort cottages licensed by the Tourist Board, and processed through the Tourist Board, using procedures determined by the Commissioner of Customs or the Commissioner General;	Litre	\$700.00	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	(b) in any case not falling within paragraph (a).	Litre of pure alcohol	\$960.00	June 15, 2012
Ex.22.08.902	5. Cordials and liqueurs—  (a) imported directly or taken out of bond by hotels or resort cottages licensed by the Tourist Board, using procedures determined by the Commissioner of Customs or the Commissioner General;	Litre	\$700.00	June 15, 2012
Ex.24.01	(b) in any case not falling within paragraph (a)	Litre of pure alcohol	\$960.00	June 15, 2012
	6. Unmanufactured tobacco or refuse tobacco	Per 0.7 grams/ 1 stick	\$10.50	June 15, 2012
Ex.2402.10	7. (a) Cigars, Per 1,000 cheroots, cigarillos containing	\$10,500.00 sticks	June 15, 2012	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	tobacco or tobacco substitutes;			
	(b) Smoking and other manufactured tobacco and snuff.	Per 1,000 sticks	\$10,500.00	June 15, 2012
Ex. 2402.20	8. Cigarettes—			
	(a) cigarettes containing tobacco;	Per 1,000 cigarettes	\$10,500.00	June 15, 2012
Ex. 24.02.9010	(b) cigarettes containing tobacco substitutes.	Per 1,000 cigarettes	\$10,500.00	June 15, 2012
Ex. 27.10	9. Petroleum Products—			
	(a) Motor spirit (excluding Aviation Spirit)—	Litre	\$16.6498; plus <i>ad valorem</i> tax as follows—	June 15, 2012
	(i) leaded;		(a) if manu- factured in Jamaica, 10 <i>per</i> <i>centum</i> of the Ex Refinery price <i>per</i>	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
			litre plus the specific rate of 16.6498;	
			(b) if im- ported into Jamaica, 10 <i>per</i> <i>centum</i> of the aggregate of the value <i>per</i> litre deter- mined under section 13(1)(a) inclusive of the specific rate of 16.6498;	June 15, 2012
	(ii) unleaded, having an octane rating not exceeding 87, deter- mined on the Road Octane Method;		\$16.1061; plus <i>ad valorem</i> tax as follows —  (a) if manu- factured in Jamaica, 10 <i>per</i> <i>centum</i> of the Ex Refinery	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
			price <i>per</i> litre plus the specific rate of 16.1061;	
			(b) if im- ported into Jamaica, 10 <i>per</i> <i>centum</i> of the aggregate of the value per litre deter- mined under section 13(1)(a) inclusive of the specific rate of \$16.1061;	
	(iii) unleaded, having an octane rating exceeding 87, deter- mined on the Road		\$16.4792; plus <i>ad valorem</i> tax as follows—  (a) if manu- factured in	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	Octane Method;		Jamaica, 10 <i>per</i> <i>centum</i> of the Ex Refinery price per litre plus the specific rate of \$16.4792;	
			(b) if im- ported into Jamaica, 10 <i>per</i> <i>centum</i> of the aggregate of the value per litre deter- mined under section 13(1)(a) inclusive of the specific rate of \$16.4792;	
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	\$15.4145; <i>plus</i> <i>ad valorem</i> tax as follows—  (a) if manu- factured	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
			in Jamaica, 10 <i>per</i> <i>centum</i> of the Ex Refinery price <i>per</i> litre plus the specific rate of \$15.4145;	
			(b) if im- ported into Jamaica, 10 <i>per</i> <i>centum</i> of the aggregate of the value <i>per</i> litre deter- mined under section 13(1)(a) inclusive of the specific rate of \$15.4145 <i>per</i> litre;	
Ex.27.10	(d) Marine Diesel Oil that is to say diesel oil which is a petroleum hydrocarbon product with	Litre	\$15.4145; plus <i>ad valorem</i> tax as follows— (a) if manu- factured in Jamaica,	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
	Cetane Index 37 Minimum and typical boiling range 177°C to 427°C which is primarily used for industrial or marine purposes.		of the Ex-Re- finery price per litre plus the specific rate of \$15.4145 <i>per litre</i> ;	
			(b) if im- ported into Jamaica, 10 <i>per</i> <i>centum</i> of aggregate of the value <i>per litre</i> deter- mined under section 13(1)(a) inclusive of the specific rate of \$15.4145 <i>per litre</i> ;	
			Provided that with regard to the provisions of section 14, the	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
			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	\$15.4145; plus <i>ad valorem</i> tax as follows— (a) if manufactured in Jamaica, 10 <i>per centum</i> of the Ex Refinery price per litre plus the specific rate the of \$15.4145; (b) if imported into Jamaica 10 <i>per centum</i> of the aggregate of	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
			the value per litre deter- mined under section 13(1)(a) inclusive of the specific rate of \$15.4145 per litre:  Provided that with regard to the pro- visions 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) Manu- factured Propane and Butane in liquid form;	Litre	0.6005 cents plus <i>ad valorem</i> tax as follows—  (a) if manu- factured	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
			in Jamaica, 0.395 per centum of the amount by which the Ex Refinery price per litre exceeds \$1.519 per litre;	
			(b) if im- ported into Jamaica, 0.395 per centum of the amount by which the value per litre deter- mined under section 13(1)(a) exceeds the amount per litre specified in para- graph (a) above.	

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax	Effective Date
Ex.27.15	(h) Petroleum Asphalt and Cutbacks	Litre	37.03	June 15, 2012

SECOND SCHEDULE, *cont'd.*

## PART B

*Energy Efficient Vehicles*

Tariff Heading No.	Description of Goods	Rate of Tax		Effective Date
		Rate of Tax on Imports by Dealer	Rate of Tax on Imports by Individuals	
87	Hybrid motor vehicle	0%	0%	June 15, 2012
87	Electric motor vehicle	0%	0%	June 15, 2012

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
Ex. 87	Motor vehicles as defined in section 11 of the <i>Road Traffic Act</i> which are imported by persons categorized under Group 11 of Part of the First Schedule	all sizes or weights	0%	0%	0%	0%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
Ex. 87.01	Motor tractors		10%	10%	0%	0%	June 15, 2012
Ex. 87.02	Buses (including the passenger vehicles commonly known as minibuses but excluding buses which have less than 10 seats which include the driver's seat)—	with 10– 14 seats	5%	10%	0%	0%	June 15, 2012
		with 15– 24 seats	0%	5%	0%	0%	June 15, 2012
		exceeding 25 seats	0%	0%	0%	0%	June 15, 2012
	(a) other than those speci- fied in para- graph (b);		0%	0%	0%	0%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	(b) which the Com- miss- ioner Gen- eral is satis- fied—		0%	0%	0%	0%	June 15, 2012
	(i) have a pass- enger seat- ing cap- acity of fifteen to twenty- four seats, includ- ing fold- away seats, and—						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	(aa) are ac- quired by a licensee, a fran- chise holder, as the case may be, for use solely in the pro- vision of public pass- enger trans- port services in the Corpo- rate Area or the Rural Area;		0%	0%	0%	0%	June 15, 2012
	(bb) are ac-		0%	0%	0%	0%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	quired by a rural bus operator for use solely in the pro- vision of a rural bus service;						
	(cc) are intended to be used wholly or mainly for the carriage of tourists by a person who holds a contract carriage licence		0%	0%	0%	0%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	issued under the <i>Road Traffic Act</i> and who is licensed under the <i>Tourist Board Act</i> to operate a tourism enter- prise as defined in para- graph (a) of the defi- nition of "tourist enter- prise" in						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	section 2 of the Act; or						
	(dd) which	0%	0%	0%	0%	June 15, 2012	
	the						
	Minister						
	by instru-						
	ment in						
	writing						
	certifies						
	to the						
	Com-						
	missioner						
	General						
	that he						
	is						
	satisfied						
	that the						
	bus has						
	been						
	acquired						
	by the						
	person						
	named						
	in the						
	instru-						
	ment						
	for						
	use						
	wholly						
	or						
	mainly						
	in con-						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	<p>nection with an activity speci- fied in the instru- ment, being an activity ap- proved by the Minister by notice published in the <i>Gazette</i>;</p> <p>(i) have a passenger seating capacity of twenty- five or more seats, including fold-away seats; and</p> <p>(ii) are acquired</p>						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	by any person mentioned in sub- paragraph (i) (aa) or (bb) and for such use as is mentioned in that sub- paragraph or are intended to be used for the purpose mentioned in sub- paragraph (i) (cc) or (dd);						
	(iii) have a passenger seating capacity of no more than fourteen seats, including fold-away						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	seats, and are intended to be used mainly for the carriage of tourists by a person holding a contract carriage licence issued under the <i>Road Traffic Act</i> and licensed under the <i>Tourist Board Act</i> to operate a tourism enterprise as defined in para- graph (a) of the defi- nition of “tourism enterprise” in section 2 of the Act.						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
Ex 87.03 10.	Motor vehicles specified below	Engine size less than 1000 cc	0%	10%	0%	0%	June 15, 2012
	motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading 87.02)	1000-2000 cc (and up to 2,200 cc for diesel)	10%	20%	3%	10%	June 15, 2012
	including sport utility vehicles (SUV's), limousines, station wagons,	2001-3500cc	20%	30%	13%	20%	June 15, 2012
	exceeding 3,500 cc		30%	40%	23%	30%	June 15, 2012
	racing cars and buses which have less than 10 seats including						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	the driver's seat.						
Ex. 87.03	Hearseless	25% than 2,032 Kg exceeding 2,032kg	30%	10%	10%		June 15, 2012
			20%	25%	10%	10%	June 15, 2012
Ex. 87.03	All-terrain vehicles (ATV's)	per vehicle	0%	0%	0%	0%	June 15, 2012
Ex. 87.04	Vans	Less than 2,032kg	15%	25%	7%	15%	June 15, 2012
		exceeding 2,032 kg	0%	5%	0%	0%	June 15, 2012
Ex. 87.04	Trucks commonly known as pick-ups	less than 1,850 kg	0%	0%	0%	0%	June 15, 2012
		1,850 kg- 2,000 kg	10%	20%	3%	10%	June 15, 2012
		exceeding 2,200 kg	30%	40%	23%	30%	June 15, 2012
Ex. 87.04	Trucks						

SECOND SCHEDULE, *cont'd.*

Tariff Heading No.	Description of Goods	Unit for Tax	Rate of Tax				Effective Date
			Rate of Tax on Imports by Dealer (Gas)	Rate of Tax on Imports by Individuals (Gas)	Rate of Tax on Imports by Dealer (Diesel)	Rate of Tax on Imports by Individuals (Diesel)	
	commonly known as pick- ups for use in agricultural activity		0%	0%	0%	0%	June 15, 2012
Ex 87.04	Trucks for use in agricultural activity		9.09%	9.09%	9.09%	9.09%	June 15, 2012
Ex 87.04	Other trucks	less than 2,032 kg	10%	10%	0%	0%	June 15, 2012
		exceeding 2,032 kg	0%	0%	0%	0%	June 15, 2012
Ex. 87.11	Motor cycles	less than 299cc	0%	0%	0%	0%	June 15, 2012
		exceeding 299cc	0%	0%	0%	0%	June 15, 2012
Ex 87.16	Chassis attached to motor trailers		0%	0%	8%	10%	June 15, 2012

SECOND SCHEDULE, *cont'd.*

## PART C

## 8. Motor Vehicles Manufactured in Jamaica:

Category	Rate of Tax	Effective Date
Motor Vehicles as specified in paragraph 7—		
(a) supplied to a dealer by a manufacturer;	0%	June 15, 2012
(b) registered by the manufacturer under the <i>Road Traffic Act</i> for the first time in Jamaica;	0%	June 15, 2012
(c) supplied by a manufacturer—		
(i) to a person who is the intended user for his own use or for resale to a person who is not a dealer; or	as specified in Part B as being payable by an individual on that class of motor vehicles	June 15, 2012
(ii) in circumstances which render the motor vehicle liable to be registered under the <i>Road Traffic Act</i> for the first time in Jamaica;	as specified in Part B as being payable by an individual on that class of motor vehicles	June 15, 2012
(d) supplied by a dealer in circumstances specified in paragraph (c) (ii);	0%	June 15, 2012
(e) supplied by a person, not being a registered taxpayer, in circumstances which render the motor vehicles liable to be registered under the <i>Road Traffic Act</i> for the first time in Jamaica.	as specified in Part B as being payable by an individual on that class of motor vehicles	June 15, 2012

SECOND SCHEDULE, *cont'd.*

NOTES: For the purposes of this Part—

“Corporate Area” and “licensee” have the same meaning as in the *Public Passenger Transport (Kingston Metropolitan Transport Region) Act*;

“dealer” means a person engaged in the business of buying and selling motor vehicles;

“first sale” shall be regarded as having occurred when a dealer—

- (a) registers a motor vehicle under the *Road Traffic Act* for the first time in Jamaica; or
- (b) supplies a motor vehicle to a person in circumstances which render the vehicle liable to be registered under the *Road Traffic Act* for the first time in Jamaica;

“franchise holder” and “Rural Area” have the same meaning as in the *Public Passenger Transport (Rural Area) Act*;

“own use” includes an intention—

- (a) to lease a vehicle to some other person; or
- (b) to rent a vehicle to some other person;

“rural bus operator” means the holder of a road licence (not being an emergency road licence) under the *Road Traffic Act* authorizing the provision of a rural bus service;

“rural bus service” means a service of stage or express carriage in the rural areas of Jamaica other than areas for which franchise holders have been granted licences;

“second sale” means the sale of a motor vehicle that has previously been registered under the *Road Traffic Act*.

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THIRD SCHEDULE (Sections 2, 25 and 29)  
GOODS AND SERVICES EXEMPT FROM TAX  
PART I — *Goods*

Category	Effective Date
1. Travel tickets for international travel.	June 15, 2012
2. <i>[Deleted by L.N. 117D/2003].</i>	
3. <i>[Deleted by Act 21 of 1991].</i>	
4. <i>[Deleted by L.N. 117D/2003].</i>	
5. <i>[Deleted by L.N. 117D/2003].</i>	
6. Raw foodstuff that is locally produced and raw foodstuff that is imported (in relation to its supply to the Jamaican market, but not in relation to its importation into Jamaica), that is to say—	June 15, 2012
(a) fresh fruit and vegetables, excluding imported apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis;	
(b) ground provisions;	
(c) legumes;	
(d) onions and garlic;	
(e) meat;	
(f) chicken;	
(g) fish, crustacean or mollusc;	
(h) corn,	
which contains no additive and which is not subject to any process other than—	June 15, 2012
(i) freezing, chilling, salting or otherwise immersed in a brine solution or packaging;	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
(ii) slicing, mincing, grinding, dicing or chopping; or	
(iii) natural drying,	
so however, that this does not include the juicing of fruit.	
6A. Imported chicken which is not subject to any process other than—	June 15, 2012
(a) freezing, chilling, salting or otherwise immersion in a brine solution or packaging; or	
(b) slicing, mincing, grinding, dicing or chopping.	
7. Milk, that is, liquid and powdered whole (excluding condensed, liquid and powdered skimmed, flavoured, milk based products and milk substitutes).	June 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
8. Cornmeal and cereal flour which is known as counter flour and which is made from cereal containing thiamine, riboflavin, niacin and iron but no other additives.	June 15, 2012
8A. Soya meal.	June 15, 2012
8B. Wheat.	June 15, 2012
9. <i>[Deleted by L.N. 83/2012].</i>	
10. <i>[Deleted by L.N. 83/2012].</i>	
11. Canned sardines, herrings and mackerel.	June 15, 2012
12. Infant formulae.	June 15, 2012
13.—(1) Bread, bulla and water crackers.	June 15, 2012
(2) In paragraph (1) “water crackers” means small dry bakery products made only of bleached flour and water, with or without leavening or shortening and salted or unsalted, the total weight of which contains not more than <i>ten per cent</i> of sugar and without flavouring, coating or topping and verified to be such by the Bureau of Standards.	
14. Rice.	June 15, 2012
15. Sugar (brown).	June 15, 2012
16. <i>[Deleted by L.N. 19C/2009].</i>	
17. Salt.	June 15, 2012
18. <i>[Deleted by L.N. 83/2012].</i>	
19. <i>[Deleted by L.N. 83/2012].</i>	
20. <i>[Deleted by L.N. 83/2012].</i>	
21. Baking flour packaged in quantities of not less than 45.359 kilograms.	June 15, 2012
22. Any locally supplied live bird, fish, crustacean, mollusc or any other animal of a kind generally used as, or yielding or producing, food for human consumption and draught animals.	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
22A. Any locally supplied or imported live bird, used as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching— (a) for breeder flock specified under Tariff Heading No. 0407.00.10; (b) other than for breeder flock specified under Tariff Heading No. 0407.00.20.	June 15, 2012
23. Unprocessed agricultural produce, including produce for stock farming, fresh water fish farming, forestry cultivation and horticulture supplied directly at the farm gate.	June 15, 2012
24. Motor spirit, which before being sold is coloured to the satisfaction of the Commissioner General, and lubricating oil which is sold to fishermen for use in commercial fishing and which is so certified by the Director, Fisheries Division, in the Ministry of Agriculture.	June 15, 2012
25. <i>[Deleted by L.N. 83/2012].</i>	
26. Cooking oil (excluding olive oil and cooking oil sprays).	June 15, 2012
27. <i>[Deleted by L.N. 117D/2003].</i>	
28. <i>[Deleted by L.N. 117D/2003].</i>	
29. <i>[Deleted by L.N. 117D/2003].</i>	
30. <i>[Deleted by L.N. 117D/2003].</i>	
31. <i>[Deleted by L.N. 83/2012].</i>	
32. Fish, cock and noodle soups packaged in aluminum sachets.	June 15, 2012
33. <i>[Deleted by L.N. 117D/2003].</i>	
34. <i>[Deleted by L.N. 117D/2003].</i>	
35. <i>[Deleted by L.N. 117D/2003].</i>	
36. <i>[Deleted by L.N. 117D/2003].</i>	
37. <i>[Deleted by L.N. 117D/2003].</i>	
38. <i>[Deleted by L.N. 117D/2003].</i>	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
39. <i>[Deleted by L.N. 117D/2003].</i>	
40. <i>[Deleted by L.N. 117D/2003].</i>	
41. <i>[Deleted by L.N. 117D/2003].</i>	
42. School uniforms and school bags.	June 15, 2012
43. <i>[Deleted by L.N. 117D/2003].</i>	
44. <i>[Deleted by L.N. 117D/2003].</i>	
45. Sanitary towels and tampons specified under Tariff Heading No. 4818.401 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
46. Photosensitive semiconductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels, specified under Tariff Heading No. 8541.40 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
47. Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975.	June 15, 2012
48. Diagnostic reagents used for the testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.	June 15, 2012
49. Contraceptive devices and substances.	June 15, 2012
50. Disposable diapers for the incontinent.	June 15, 2012
51.—(1) Orthopedic appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other 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.	June 15, 2012
(2) Parts and accessories for any of the items specified in paragraph (1).	
52. Human invalid carriages.	June 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
53. Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings.	June 15, 2012
54. Artificial breathing apparatuses for individuals with respiratory disorders.	June 15, 2012
55. The supply of printed matter (not including newspapers), articles and materials classified under Tariff Heading Nos. 49.01 to 49.05, such as—	June 15, 2012
(a) books, brochures, pamphlets and leaflets for religious purposes;	
(b) journals and periodicals, whether or not illustrated;	
(c) children's picture books and painting books; and	
(d) maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (terrestrial or celestial).	
56. Exercise books specified under Tariff Sub-Heading No. 4820.20 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.	June 15, 2012
57. Sports equipment (including clothing) specifically designed for use in the following sports—	June 15, 2012
(a) badminton;	
(b) basketball;	
(c) boxing;	
(d) cricket;	
(e) cycling;	
(f) dominoes;	
(g) football;	
(h) golf;	
(i) hockey;	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
(j) lawn tennis;	
(k) netball;	
(l) rugby;	
(m) softball;	
(n) squash;	
(o) swimming;	
(p) table tennis;	
(q) track and field;	
(r) volleyball;	
and which are for use—	
(i) in an educational institution approved by the Minister responsible for education solely for its own educational purposes as certified by the responsible officer of the educational institution; or	
(ii) by a sporting organization or association approved by the Minister responsible for sports or a person or body designated by the Minister responsible for sports for that purpose.	
58. Parcels whose value (exclusive of customs duty and postage) does not exceed such amount as is applicable for customs duty purposes.	June 15, 2012
59. Passengers' 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.	June 15, 2012
60. Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica.	June 15, 2012
61. Unused postage, revenue and other stamps, postmarks and franked envelopes, letters and cards imported by the Postmaster-General.	June 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
62. Goods (except motor vehicles) acquired by or on behalf of the Boy Scouts or Girls Guides Associations of Jamaica or any other youth organization or association approved by the Minister with responsibility for youth which the Commissioner General is satisfied are necessary for the rendering of their services.	June 15, 2012
PART 1A—Computer Equipment <i>[Deleted by L.N. 55/2009]</i>	
PART 1B – Data Processing Machine <i>[Deleted by L.N. 19C/2009]</i>	
PART 1C – Energy Saving Devices	
1. The following lighting equipment—	June 15, 2012
(a) compact fluorescent lamps and ballast; (b) fluorescent fixtures and tubes; (c) circular fluorescent lamps; (d) fluorescent ballasts; (e) high intensity discharge fixtures and bulbs; (f) fibre glass panels for skylighting; and (g) LED bulbs and lightings.	
2. Automated, electronic or computerized lighting control systems including occupancy sensors and photo-cells for such systems.	June 15, 2012
3. Solar panels and tubes for solar water heating systems.	June 15, 2012
4. Solar cells designed to produce electricity from the sun.	June 15, 2012
5. Apparatuses or machinery designed to produce motive power heat, light or electricity through the utilization of renewable sources of energy, for example, sun, wind or water.	June 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
6. Solar driers.	June 15, 2012
7. Solar electric fans.	June 15, 2012
8. Solar electric refrigerators.	June 15, 2012
9. Solar water pumping systems and accessories.	June 15, 2012
10. Solar street and walkway lamps.	June 15, 2012
11. Parking area and security solar lighting systems.	June 15, 2012
12. Brackets and mount for solar lights.	June 15, 2012
13. Bulbs for solar powered systems.	June 15, 2012
14. Lighting control units.	June 15, 2012
15. Occupancy sensors.	June 15, 2012
16. Seven day and twenty-four hour timers.	June 15, 2012
17. The following water saving equipment—	June 15, 2012
(a) water saving shower heads; and	
(b) flow restrictors for water faucets.	
18. Power factor correction capacitors.	June 15, 2012
19. Ice thermal storage air conditioning systems.	June 15, 2012
20. Air conditioning chillers with rotary screw compressors.	June 15, 2012
21. Polyurethane foam insulation for roofs.	June 15, 2012
22. Reflective films for glass windows.	June 15, 2012
23. Photovoltaic panels.	June 15, 2012
24. Charge controllers.	June 15, 2012
25. Safety disconnects.	June 15, 2012
26. Load breakers.	June 15, 2012
27. Negative bonding blocks.	June 15, 2012
28. Transfer switch.	June 15, 2012
29. Inverters.	June 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
30. Photovoltaic batteries.	June 15, 2012
31. Wind turbines and support accessories.	June 15, 2012
PART II— <i>Services</i>	
1. The following operations—	June 15, 2012
(a) the construction, alteration, repair, extension, demolition or dismantling of any building or structure, including offshore installation, that is to say, installations which are maintained or are intended to be established for underwater exploitation;	
(b) the construction, alteration, repair extension, demolition of any works forming or intended to form, part of the land, including (without prejudice to the generality of the foregoing) walls, road works, power lines, telegraphic lines, aircraft run-ways, docks and harbours, railways, inland waterways, pipelines, reservoirs, water mains, wells, irrigation works, sewers, industrial plant and installation for purposes of land drainage, coast protection or defence;	
(c) <i>[Deleted by L.N. 19C/2009];</i>	
(d) <i>[Deleted by L.N. 19C/2009];</i>	
(e) operations which form an integral part of, or are preparatory to, or are for rendering complete, such operations as are described in paragraphs (a) and (b), including site clearance, earth moving excavation, tunnelling or boring, laying of foundations, erections of scaffolding, site restoration, landscaping and the provision of roadways and other access works;	
(f) <i>[Deleted by L.N. 19C/2009].</i>	
1A. <i>[Deleted by L.N. 19C/2009].</i>	
2. Transportation of people within Jamaica, except tour services rendered by tour operators.	June 15, 2012
2A. Any toll, fee charge, levy due or compensation payable in relation to the use of a toll road, or any portion thereof, by vehicular or other traffic.	December 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
3. Services of a value not exceeding \$100,000.00 rendered by an undertaker in relation to burial or cremation including (in the case of a burial) the supply of coffins.	June 15, 2012
4. The rental of residential property used for residential purposes only.	June 15, 2012
5. Public postal and telegraph services.	June 15, 2012
6. Activities for which an admission fee is charged— (a) carried out by any cultural organization approved by the Minister; and (b) in respect of which the Commissioner General is satisfied that the proceeds therefrom are for religious, educational, scientific, philanthropic or charitable purposes.	June 15, 2012
7. Services rendered free of charge to members of a business or professional organization approved by the Minister the members of which pay a membership subscription.	June 15, 2012
8. Services rendered by a charitable corporation or charitable association or a service club, or a home for the aged, approved by the Minister.	June 15, 2012
9. <i>[Deleted by L.N. 19C/2009].</i>	
10. <i>[Deleted by L.N. 19C/2009].</i>	
11. Medical, dental, nursing, optical and veterinary services and services provided pursuant to the <i>Professions Supplementary to Medicine Act</i> .	June 15, 2012
12. The provision of education or training in an educational institution approved by the Minister responsible for education.	June 15, 2012
12A. <i>[Deleted by L.N. 13/2013].</i>	June 15, 2012
13. Services rendered under a contract of life assurance and health insurance.	June 15, 2012
14. Services performed under a contract the payment for which is by a foreign government or a multilateral lending agency.	June 15, 2012
15. Services rendered by Legal Aid Clinics and under the <i>Poor Prisoners' Defence Act</i> .	June 15, 2012

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
16. Services rendered (in respect of residential properties) by a corporation as defined in the <i>Registration (Strata Titles) Act</i> in pursuance of the powers and duties specified in that Act.	December 15, 2012
17. The supply of water (excluding bottled water) to the public.	June 15, 2012
18. <del>The supply of electricity to or for residential customers for private and domestic use.</del> <i>Deleted by L.N. 81/2013</i>	<del>June 15, 2012</del>
19. The supply of sewerage disposal services.	June 15, 2012
20. <i>[Deleted by L.N. 19C/2009].</i>	
21. <i>[Deleted by L.N. 19C/2009].</i>	
22. Services rendered in relation to the <i>Betting, Gaming and Lotteries Act</i> .	June 15, 2012
23.—(1) The following financial services—	June 15, 2012
(a) the exchange of money;	
(b) the payment or collection of a cheque;	
(c) the issue of a letter of credit, traveller's cheque, bank cheque, postal note, cash card, credit card or money order;	
(d) the issue, allotment, drawing, acceptance, endorsement, transfer of ownership, or payment of a debt security;	
(e) the issue, allotment, or transfer of ownership of an equity security or a participatory security;	
(f) underwriting or sub-underwriting the issue of an equity security, debt security, or participatory security;	
(g) the provision of credit under a credit contract;	
(h) the assignment of any hire-purchase agreement;	
(i) the provision of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit contract, equity security, debt security,	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
or participatory security, or in respect of the activities specified in paragraphs (b) to (h);	
(j) the provision or transfer of ownership of a life assurance contract or the provision of re-insurance in respect of any such contract;	
(k) the provision or transfer of ownership of an interest in a superannuation scheme;	
(l) the provision or assignment of a futures contract through a futures exchange;	
(m) <i>[Deleted by L.N. 19C/2009]; and</i>	
(n) the payment of dividends and interest.	
(1A) Paragraph (1) shall not apply to—	
(a) any commission earned by a salesman in the life insurance industry who is self-employed or is employed as an independent contractor;	
(b) services rendered by an accountant or attorney-at-law; or	
(c) fees or commission charged in respect of the services specified in sub-paragraphs (a) to (n) of paragraph (1).	
(2) In paragraph (1)—	
(a) “equity security” means an interest in or rights to share in the capital of a body corporate;” and	
(b) “participatory security” means an interest or right to participate in any capital assets, earnings, or other property of any person, including an interest in a unit trust but not in an equity security.	

THIRD SCHEDULE, *cont'd.*

Category	Effective Date
24. Services rendered by the Jamaican Branch of the Red Cross Society.	June 15, 2012
25. Services rendered by the St. John's Ambulance Brigade.	June 15, 2012
26. Services rendered by the Boy Scouts and Girl Guides Association of Jamaica and any other youth organization or association approved by the Minister.	June 15, 2012
27. Services (excluding catering services) rendered at a port or international airport in Jamaica in connection with the importation or exportation of goods or the transportation of people into or out of Jamaica.	June 15, 2012
28. [ <i>Deleted by L.N. 117D/2003</i> ].	
29. The rearing of animals or the growing of crops under a contract for reward.	June 15, 2012
30. Supply of electricity by any person who supplies electricity to a supplier (licensed within the meaning of section 5 of the <i>Electricity Lighting Act</i> ) who supplies electricity nationwide to residential, commercial and industrial customers.	June 15, 2012
31. Services performed under a "government contract" as defined in section 2 of the <i>Contractor-General Act</i> .	December 15, 2012

Dated this 3rd day of June, 2013.

PETER PHILLIPS  
Minister of Finance and Planning.