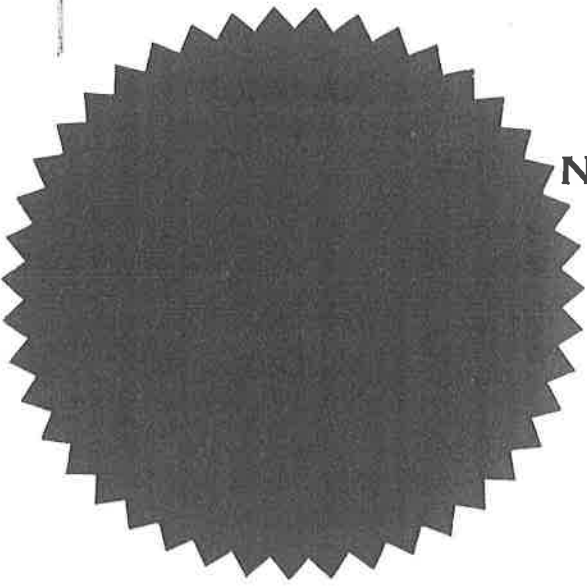


CERTIFICATE

In accordance with section 56(2) of the Jamaica (Constitution) Order in Council 1962, I hereby Certify that this Bill shortly entitled the General Consumption Tax (Removal of Exemptions) (Miscellaneous Provisions) Act, 2017 is a Money Bill.

PEARNEL P. CHARLES, CD, MP, JP
Speaker.



No. 36 - 2017

I assent,

Governor-General.

12th day of December 2017

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.

[12th December 2017]

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 <hr style="width: 10%; margin: auto;"/>	Amendment <hr style="width: 10%; margin: auto;"/>
<i>Civil Aviation Act</i>	<p>Delete section 6L and substitute therefor the following as section 6L—</p> <p style="margin-left: 40px;">“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 style="margin-left: 40px;">“ (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>
<i>Disaster Preparedness and Emergency Management Act</i>	<p>Delete section 14 and substitute therefor the following as section 14—</p> <p style="margin-left: 40px;">“Exemption from customs duty, etc. 14. No customs duty or other similar impost (other than general consumption tax) shall</p>

Enactment

Amendment

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.”.

*Fair Competition
Act*

In section 51, 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

[No.] *The General Consumption Tax (Removal of Exemptions)
(Miscellaneous Provisions) Act, 2017*

Enactment

Amendment

*Financial
Administration
and Audit Act*

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.”.

In section 33M, 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 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.”.

*Jamaica
Intellectual
Property Office
Act*

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

Enactment

Amendment

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

[No.] *The General Consumption Tax (Removal of Exemptions)
(Miscellaneous Provisions) Act, 2017*

Enactment

Amendment

*National Youth
Service Act*

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 Commission in the performance of its functions.”.

Enactment

Amendment

*Planning
Institute of
Jamaica Act*

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.”.

[No.] *The General Consumption Tax (Removal of Exemptions)
(Miscellaneous Provisions) Act, 2017*

Enactment

Amendment

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 Council in the performance of its functions.”.

The General Consumption Tax (Removal of Exemptions) [No.]
(Miscellaneous Provisions) Act, 2017

9

Enactment

Amendment

*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.”.

Passed in the House of Representatives this 7th day of November, 2017 with one (1) amendment.

PEARNEL P. CHARLES, CD, MP, JP

Speaker.

Passed in the Senate this 24th day of November, 2017.

THOMAS TAVARES-FINSON, CD, QC, JP

President.

This printed impression has been carefully compared by me with the authenticated impression of the foregoing Act, and has been found by me to be a true and correct printed copy of the said Act.

Sgt. Heather E. Cooke
Clerk to the Houses of Parliament.

