

## **Additional Items that will be subject to GCT**

### ***Goods:***

Automatic Data Processing Machines and units thereof; magnetic or optical readers machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.<sup>1</sup> (Tariff heading No. 84.71). Parts and accessories of the machines of Tariff heading No. 84.71. (Tariff heading No. 8473.30). 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.

Printed matter (including newspapers), articles and materials classified under Tariff Headings Nos. 49.01 to 49.05 which are not for religious and educational purposes and which the Commissioner of Inland Revenue has not certified as being for religious and educational purposes.

Fish, cock and noodle soup, in aluminium sachets.

Syrup as specified under Tariff heading No. 21.06 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.

Motor Spirit and lubricating oil which are sold for Commercial fishing.

Rolled oats

Salt

### ***Services:***

Imported Services as provided for under Section 23B of the GCT Act

The GCT Act (inserted December 2003) in Section 23B specifically mentions these services as follows:

***23B. Payment of tax in respect of imported services.<sup>2</sup>***

*23B. Where a taxable activity consists of the supply of imported services by a person who is not a resident in Jamaica, the recipient of those services shall, for the purposes of that supply, be deemed to be a registered taxpayer and shall pay the tax chargeable in respect of that supply to the Commissioner of Inland Revenue, in accordance with the provisions of section 33(1).*

This legislation is in place and will now be enforced.

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<sup>1</sup> This category includes computers, computer parts, etc.

<sup>2</sup> In essence, ‘imported services’ are services supplied by non-residents.