

GOODS AND SERVICES EXEMPT FROM GCT

General Consumption Tax Act

Goods

- 1) Travel tickets for international travel.
- 2) 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 –
 - (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 molluse;
 - (h) corn;which contains no additive and which is not subject to any process other than –
 - (i) freezing, chilling, salting or otherwise immersed in a brine solution or packaging;
 - (ii) slicing, mincing, grinding, dicing or chopping; or
 - (iii) natural drying, so however, that this does not include the juicing of fruit.
- 3) Importing chicken which is not subject to any process other than –
 - (a) freezing, chilling, salting or otherwise immersion in a brine solution or packaging; or
 - (b) slicing, mincing, grinding, dicing or chopping.
- 4) Milk (excluding condensed, powdered skimmed, flavoured, milk based products and milk substitutes).
- 5) 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.
- 6) Soya meal
- 7) Wheat
- 8) Canned sardines, herrings and mackerel.
- 9) Infant formulae
- 10) (1) Bread, bulla and water crackers.
(2) In paragraph (1) “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 ten per cent of sugar and without flavouring, coating or topping and verified to be such by the Bureau of Standards.
- 11) Rice.

- 12) Sugar (brown).
- 13) Salt.
- 14) Baking flour packaged in quantities of not less than 45.359 kilograms.
- 15) Any locally supplied live bird, fish, crustacean, molluse or any other animal of a kind generally used as, or yielding or producing, food for human consumption and draught animals.
- 16) 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.
- 17) Unprocessed agricultural produce, including produce for stock farming, fresh water fish farming, forestry cultivation and horticulture supplied directly at the farm gate.
- 18) Motor spirit, which before being sold is coloured to the satisfaction of the Commissioner General, and lubricating oil which is sold to the fishermen for use in commercial fishing and which is so certified by the Director, Fisheries Division, Ministry of Agriculture.
- 19) Fish, cock and noodle soups packaged in aluminum sachets.
- 20) Sanitary towels and tampons specified under Tariff Heading No. 4818.401 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.
- 21) 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.
- 22) Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975.
- 23) Diagnostic reagents used for the testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.
- 24) Disposable diapers for the incontinent.
- 25) 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.
- 26) Parts and accessories for any of the items specified in paragraph 56.
- 27) Human invalid carriages.
- 28) Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar appliances designed to be worn by human beings.
- 29) Artificial breathing apparatus for individuals afflicted with respiratory disorder.

- 30) Exercise books specified under Tariff Sub-Heading No. 4820.20 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.
- 31) Sports equipment (including clothing) specifically designed for use in the following sports –
- (a) basketball;
 - (b) boxing;
 - (c) cricket;
 - (d) football;
 - (e) hockey;
 - (f) netball;
 - (g) table tennis;
 - (h) track and field;
 - (i) volleyball;
 - (j) dominoes;
 - (k) badminton;
 - (l) cycling;
 - (m) golf;
 - (n) lawn tennis;
 - (o) rugby;
 - (p) softball;
 - (q) squash;
 - (r) swimming;
- 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 to sports for that purpose.
- 32) Parcels whose value (exclusive of customs duty and postage) does not exceed such amount as is applicable for customs duty purposes.
- 33) Passengers' Baggage and household effects as described in and to the extent allowed under Items No. 6 and 6A of Part 1 of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972.
- 34) Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica.
- 35) Unused postage, revenue and other stamps, postmarks and franked envelopes, letters and cards imported by the Postmaster-General.
- 36) Goods (except motor vehicles) acquired by or on behalf of the Boy Scouts or Girls Guide 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.
- 37) The following lighting equipment –
- (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) fiber glass panels for sky lighting.

- 38) Automated, electronic or computerized lighting control system including occupancy sensors and photo-cells for such payments.
- 39) Solar panels and tubes for solar water heating systems.
- 40) Solar cells designed to produce electricity from the sun.
- 41) Apparatus or machinery designed to produce motive power heat, light or electricity through the utilization of renewable sources of energy, for example, sun, wind and water.
- 42) Solar driers.
- 43) Solar electric fans.
- 44) Solar electric refrigerators.
- 45) Solar water pumping system and accessories.
- 46) Solar street and walkway lamps.
- 47) Parking area and security solar lighting systems.
- 48) Brackets and mount for solar lights.
- 49) Bulbs for solar powered systems.
- 50) Lighting and control units.
- 51) Occupancy sensors.
- 52) Seven day and twenty-four hour timers.
- 53) The following water saving equipment –
 - (a) water saving shower heads.
 - (b) flow restrictors for water faucets.
- 54) Power factor correction capacitors.
- 55) Ice thermal storage air conditioning systems.
- 56) Air conditioning chillers with rotary screw compressors.
- 57) Polyurethane foam insulation for roofs.
- 58) Reflective films for glass windows.
- 59) Photovoltaic panels.
- 60) Charge controllers.
- 61) Safety disconnects.

- 62) Load breakers.
- 63) Negative bonding blocks.
- 64) Transfer switch.
- 65) Inverters.
- 66) Photovoltaic batteries.
- 67) Wind turbines and support accessories.

Services

- 1) The following operations, that is to say –
 - (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 runways, 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) 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, tunneling or boring, laying of foundations, erections of scaffolding, site restoration, landscaping and the provision of roadways and other access works.
- 2) Transportation of people within Jamaica, except tour services rendered by tour operators.
- 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.
- 4) The rental of residential property used for residential purposes only.
- 5) Public postal and telegraph services.
- 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.
- 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.
- 8) Services rendered by a charitable corporation or charitable association or a service club, or a home for the aged, approved by the Minister.
- 9) Medical, dental, nursing, optical and veterinary services and services provided pursuant to the Professions Supplementary to Medicine Act.

- 10) The provision of education or training in an educational institution approved by the Minister responsible for education.
- 11) Services rendered under a contract of life insurance.
- 12) Services performed under a contract the payment for which is by a foreign government or a multilateral lending agency.
- 13) Services rendered by Legal Aid Clinics and under the Poor Prisoners' Defence Act.
- 14) The supply of water (excluding bottled water) to the public.
- 15) The supply of electricity to or for residential customers for private and domestic use.
- 16) The supply of sewerage disposal services.
- 17) Services rendered in relation to the Betting, Gaming and Lotteries Act.
- 18) (1) The following financial services –
 - (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, 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) the payment of dividends and interest.
- (1A) The exemption 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 (m) of paragraph (1).
- (2) In paragraph (1) "equity security" means an interest in or rights to share in the capital of a body corporate, "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.

- 19) Services rendered by the Jamaican Branch of the Red Cross Society.
- 20) Services rendered by the St. John's Ambulance Brigade.
- 21) Services rendered by the Boy Scouts and Girl Guides Association of Jamaica and any other youth organization or association approved by the Minister.
- 22) 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.
- 23) The rearing of animals or the growing of crops under a contract for reward.
- 24) Supply of electricity by any person who supplies electricity to a supplier (licensed within the meaning of Section 5 of the Electricity Lighting Act) who supplies electricity nationwide to residential, commercial and industrial customers.