

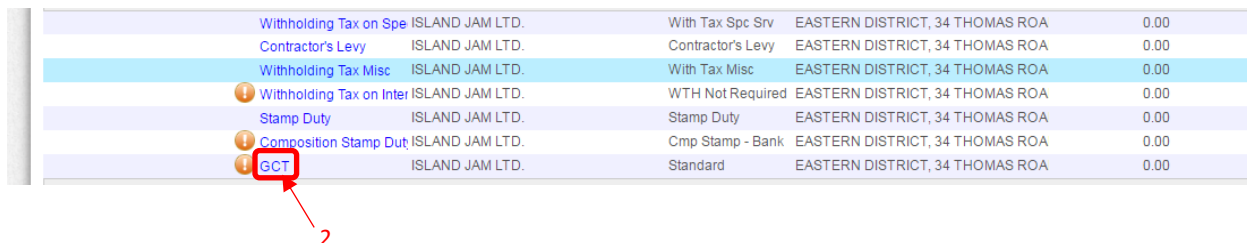
## APPLYING FOR GCT DEFERMENT

In our continued efforts to improve the quality of service delivery, Tax Administration Jamaica (TAJ) has embarked on a project to make the process of *doing business* with us that much easier. To this end, customers with eService access to our Enterprise Portal can now make an application for GCT Deferment online.

In accordance with Section 42 of the General Consumption Tax Act, a “Registered Taxpayer” can make an application for the deferment of General Consumption Tax in relation to the importation of specific goods.

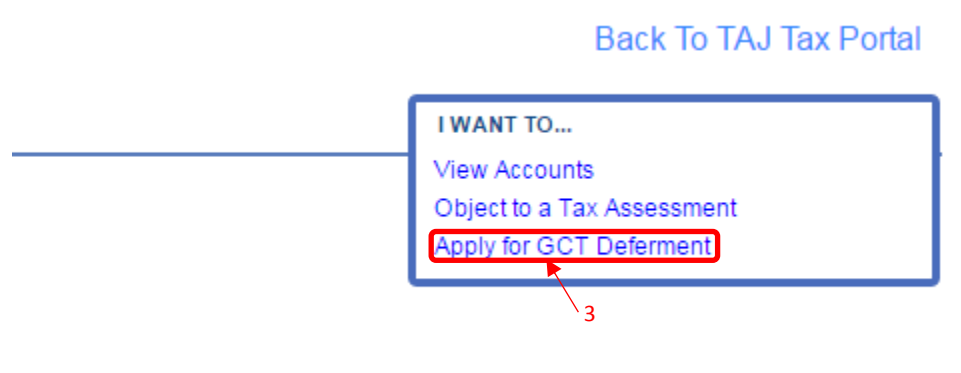
To submit an Application for GCT Deferment online, the customer must be registered under the General Consumption Tax Act and have an e-Service account. If the customer does not have access to e-Services they must submit a request to TAJ to create an e-Service account. See **Apply for an e-Service Account** guide on TAJ’s web site [www.taxadministrationjamaica.gov.jm](http://www.taxadministrationjamaica.gov.jm).

1. Log on to TAJ eServices
2. Select the **GCT** or **SCT** account hyperlink.



Withholding Tax on Spe	ISLAND JAM LTD.	With Tax Spc Srv	EASTERN DISTRICT, 34 THOMAS ROA	0.00
Contractor's Levy	ISLAND JAM LTD.	Contractor's Levy	EASTERN DISTRICT, 34 THOMAS ROA	0.00
Withholding Tax Misc	ISLAND JAM LTD.	With Tax Misc	EASTERN DISTRICT, 34 THOMAS ROA	0.00
Withholding Tax on Inter	ISLAND JAM LTD.	WTH Not Required	EASTERN DISTRICT, 34 THOMAS ROA	0.00
Stamp Duty	ISLAND JAM LTD.	Stamp Duty	EASTERN DISTRICT, 34 THOMAS ROA	0.00
Composition Stamp Dut	ISLAND JAM LTD.	Cmp Stamp - Bank	EASTERN DISTRICT, 34 THOMAS ROA	0.00
<b>GCT</b>	ISLAND JAM LTD.	Standard	EASTERN DISTRICT, 34 THOMAS ROA	0.00

3. Select the **Apply for GCT Deferment** hyperlink



#### 4. Review Instructions and click **Next**.

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1. Instructions 2. Manufactured Items 3. Supplies For Deferment 4. Summary

### Instructions

<b>ABOUT THE SERVICE</b> This request is an Application for Approval under the Deferred Payment Scheme (Section 42) General Consumption Tax Act.	<b>WHAT YOU NEED</b> A list of products manufactured as well as a list of supplies for which to application for deferment applies.	<b>AFTER YOU FINISH</b> This request will be processed and TAJ will begin processing your request. Once the request has been processed you will receive a notification.
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Save and Finish Later Save and Continue Cancel < Previous **Next >**

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1. Instructions 2. Manufactured Items 3. Supplies For Deferment 4. Summary

### Manufactured Items

Please list items manufactured below:

**At least one manufactured item is required**

	Manufactured Item(s)

Save and Finish Later Save and Continue Cancel < Previous Next >

#### 5. List the items manufactured.

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1. Instructions 2. Manufactured Items 3. Supplies For Deferment 4. Summary

### Manufactured Items

Please list items manufactured below:

	Manufactured Item(s)
	Shoe
	Clothing
	Belts

3 Rows

Save and Finish Later Save and Continue Cancel < Previous Next >

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### Supplies For Deferment

In accordance with Section 42 of the General Consumption Tax Act, I hereby apply for approval to defer the payment of tax on the importation of the following raw materials, consumables, intermediate goods or spare parts.

**At least one supply item is required**

Supply Item	Supply Type	Description

Please add any applicable attachments if desired.

#### ATTACHMENTS

[Add](#)

Type	Filename	Size	Description
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[Save and Finish Later](#) [Save and Continue](#) [Cancel](#)[< Previous](#) [Next >](#)

6. List the items to be imported to which the deferment request relates.

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### Supplies For Deferment

In accordance with Section 42 of the General Consumption Tax Act, I hereby apply for approval to defer the payment of tax on the importation of the following raw materials, consumables, intermediate goods or spare parts.

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Supply Item	Supply Type	Description
Cloth, Thread, Elastic	Intermediate Goods	Items that are used in the manufacturing of clothing
Needles	Spare Parts	Items used in the packaging process
Leather	Intermediate Goods	Used for the manufacture of Belts and Shoes
Dye	Consumables	Used for coloring

4 Rows

Please add any applicable attachments if desired.

#### ATTACHMENTS

[Add](#)

Type	Filename	Size	Description
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[Save and Finish Later](#) [Save and Continue](#) [Cancel](#)[< Previous](#) [Next >](#)

- Review information entered, add attachment or additional details if required and click **Submit** if the information is correct.

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1. Instructions » 2. Manufactured Items » 3. Supplies For Deferment » 4. Summary

### Summary

**Application for Approval under the Deferred Payment Scheme (Section 42) General Consumption Tax Act**

I am/We are a manufacturer of:

Manufactured Item(s)
Shoe
Clothing
Belts

3 Rows

In accordance with Section 42 of the General Consumption Tax Act, I/we hereby apply for approval to defer the payment of tax on the importation of the following raw materials, consumables, intermediate goods or spare parts:

Supply Item	Supply Type	Description
Cloth, Thread, Elastic	Intermediate Goods	Items used in the manufacture of clothing.
Needles, Belts	Spare Parts	Parts for sewing machines.
Leather	Intermediate Goods	Items used in the manufacture belts and shoes.
Dye	Consumables	Used for coloring.

4 Rows

Add additional information/notes in relation to this submission if needed:

**ATTACHMENTS** [Add](#)

Type	Filename	Size	Description
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[Save and Finish Later](#) [Save and Continue](#) [Cancel](#) [Previous](#) [Submit](#)

- Click **OK**

My Accounts » GCT » GCT Deferment Application » **Request** [Back To TAJ Tax Portal](#)

Thank you for submitting this request for a GCT Deferment.  
Your confirmation number is **563646464**.  
Your request will be processed and you will be notified when this request is approved or denied.

[OK](#) [Printable View](#)

The request will then be processed by a TAJ Officer. When the application is approved the Deferment Certificate will be available for printing from the applicant's e-Service account. If the application is not approved the applicant will be advised of same.