

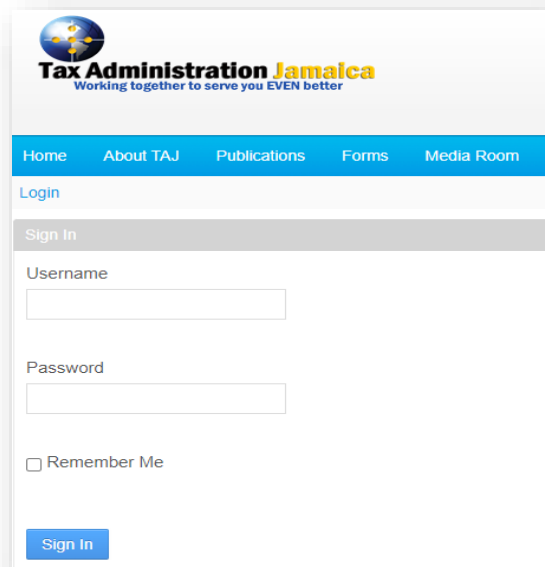
How to Apply for GCT Deferment Online

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 e-Service 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 and Local purchases of packaging materials.

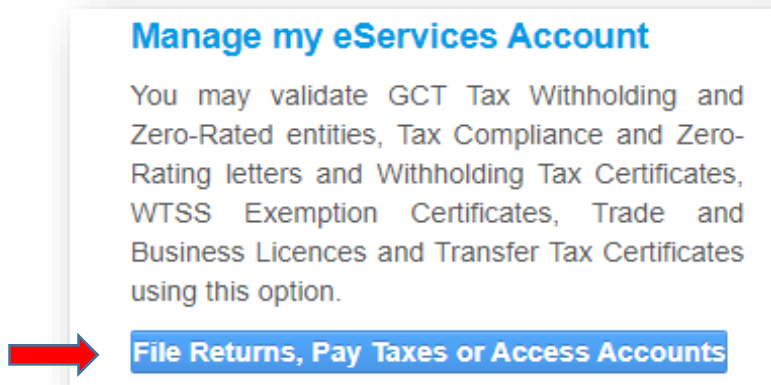
To submit an Application for GCT Deferment online, the customer must be registered as a manufacturer of prescribed goods under the General Consumption Tax Act, as well as registered for an Environmental Protection Levy account. In addition, the customer should have an eService account. If the customer does not have access to eServices they must submit a request to TAJ to create an eService account. See [Apply for an e-Service Account](#) guide on TAJ’s web site www.taxadministrationjamaica.gov.jm .

1. Log in to your TAJ eServices account by entering your Username and Password on the Login Screen



The screenshot shows the Tax Administration Jamaica (TAJ) website's login interface. At the top, there is the TAJ logo and the tagline "Working together to serve you EVEN better". Below this is a navigation bar with links: Home, About TAJ, Publications, Forms, and Media Room. The main heading is "Login". Underneath, there is a "Sign In" button. Below the button are two input fields: "Username" and "Password". At the bottom of the login section, there is a checkbox labeled "Remember Me" and a blue "Sign In" button.

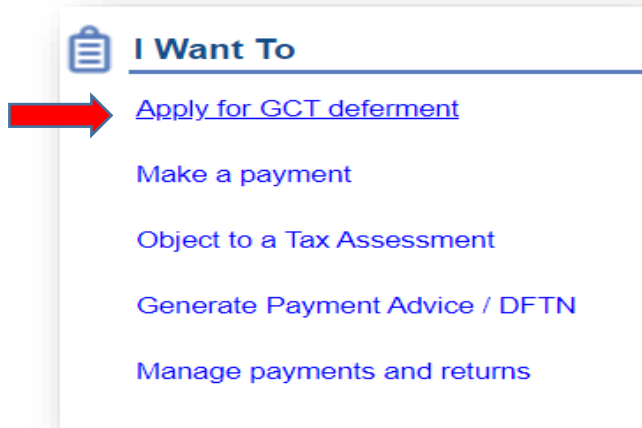
2. Click the “**File Returns, Pay Taxes or Access Accounts**” button.



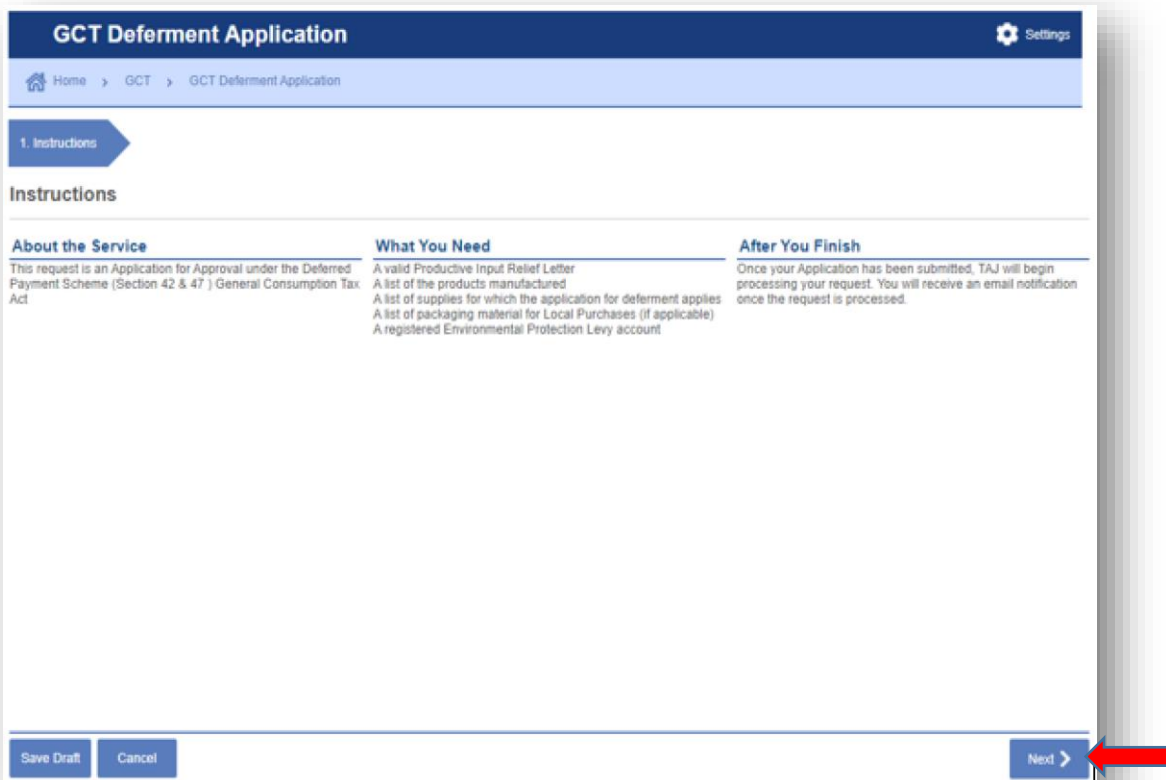
3. Select the **GCT** or **SCT** account hyperlink.



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



5. Review Instructions and click **Next**

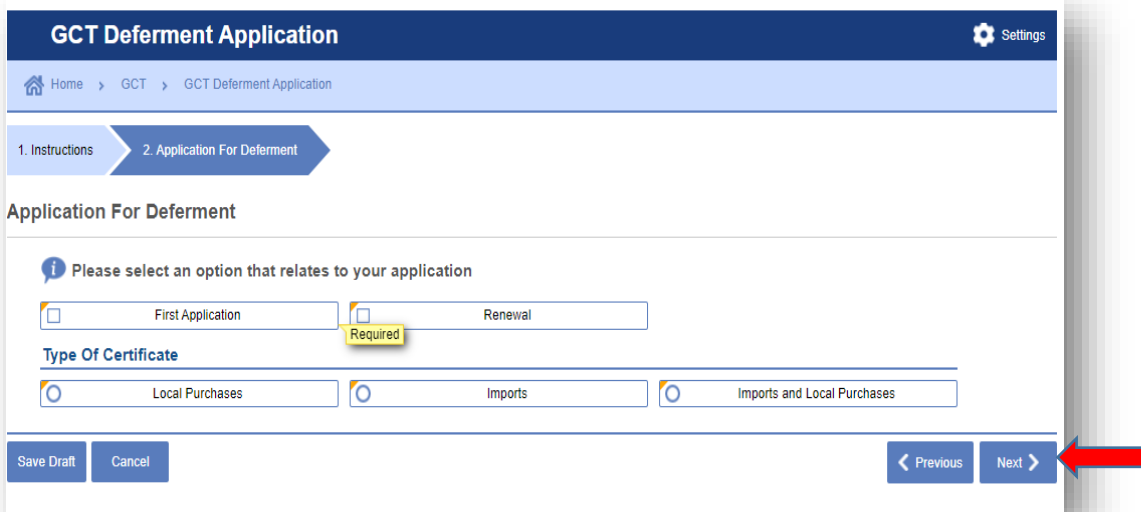


A screenshot of the "GCT Deferment Application" page. The page has a dark blue header with the title "GCT Deferment Application" and a "Settings" gear icon. Below the header is a breadcrumb trail: "Home > GCT > GCT Deferment Application". A blue arrow points to the "1. Instructions" section. The "Instructions" section contains three columns of information:

About the Service	What You Need	After You Finish
This request is an Application for Approval under the Deferred Payment Scheme (Section 42 & 47) General Consumption Tax Act	A valid Productive Input Relief Letter A list of the products manufactured A list of supplies for which the application for deferment applies A list of packaging material for Local Purchases (if applicable) A registered Environmental Protection Levy account	Once your Application has been submitted, TAJ will begin processing your request. You will receive an email notification once the request is processed.

At the bottom of the page, there are three buttons: "Save Draft", "Cancel", and "Next >". A red arrow points to the "Next >" button.

6. Fill out “Application For Deferment” details and click **Next**.



GCT Deferment Application Settings

Home > GCT > GCT Deferment Application

1. Instructions 2. Application For Deferment

Application For Deferment

Please select an option that relates to your application

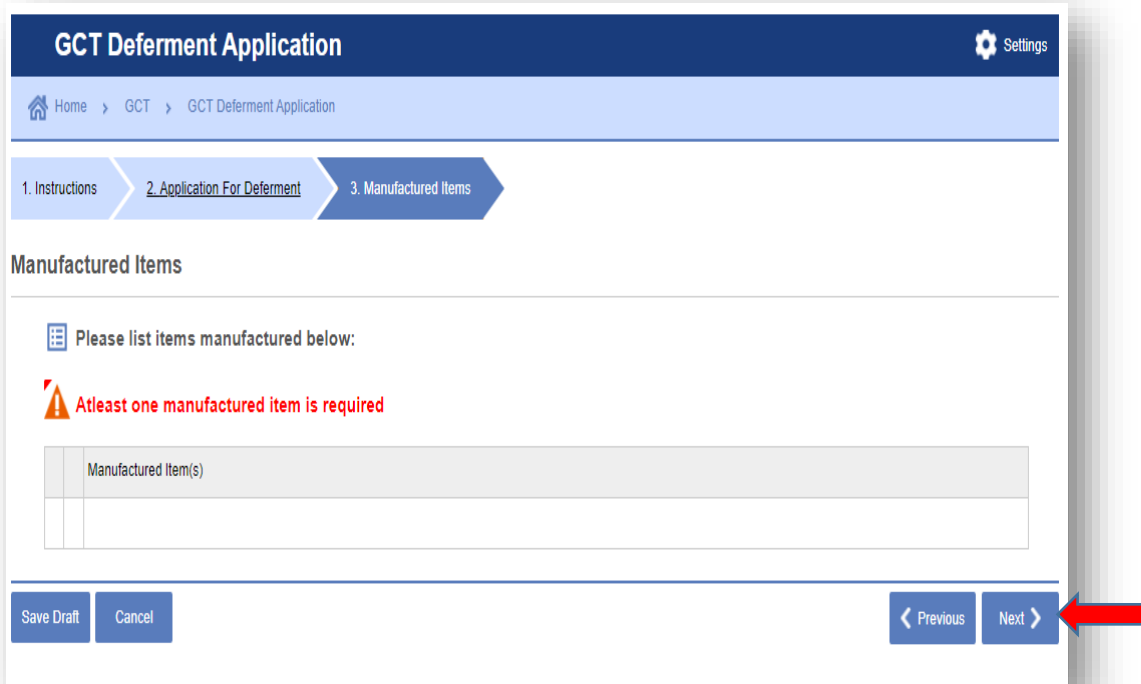
☒ First Application ☐ Renewal Required

Type Of Certificate

☒ Local Purchases ☐ Imports ☐ Imports and Local Purchases

Save Draft Cancel < Previous **Next >**

7. Enter items manufactured in the field provided and then click **Next**.



GCT Deferment Application Settings

Home > GCT > GCT Deferment Application

1. Instructions 2. Application For Deferment 3. Manufactured Items

Manufactured Items

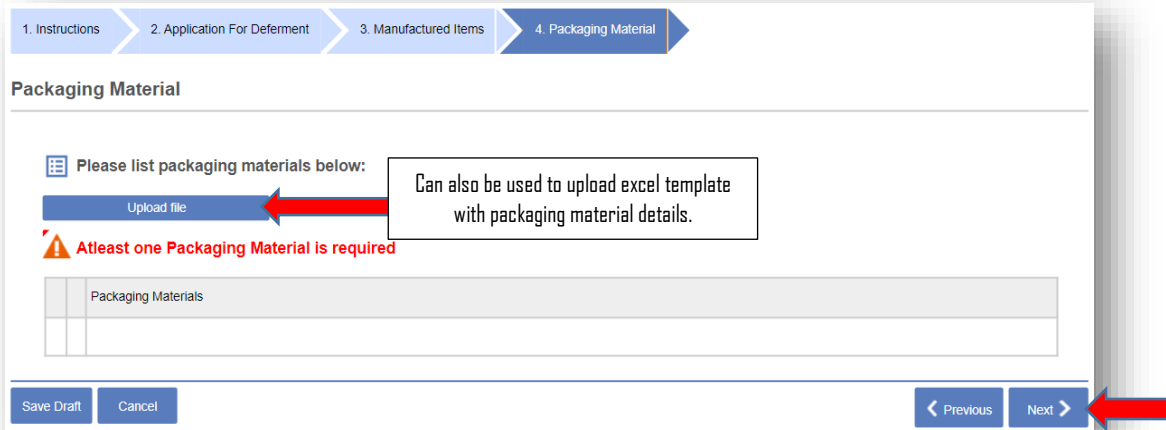
Please list items manufactured below:

Atleast one manufactured item is required

Manufactured Item(s)

Save Draft Cancel < Previous **Next >**

8. Enter Packaging Material details (if applicable) and then click **Next**.



1. Instructions 2. Application For Deferment 3. Manufactured Items 4. Packaging Material

Packaging Material

Please list packaging materials below:

Upload file

Can also be used to upload excel template with packaging material details.

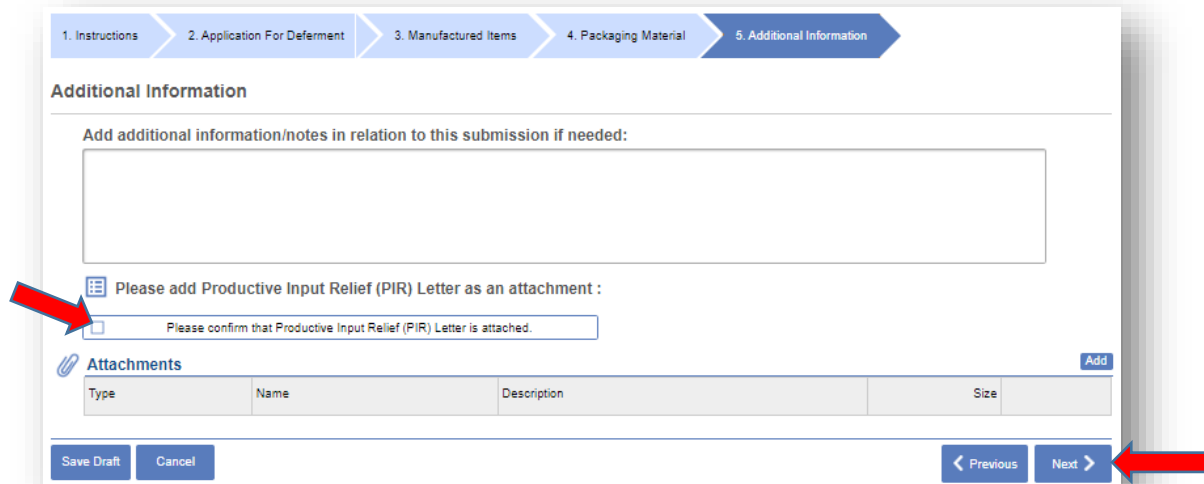
At least one Packaging Material is required

Packaging Materials	

Save Draft Cancel < Previous Next >

9. Fill out this page with any additional information you would like to submit along with any attachments specifically the Productive Input Relief (PIR) Letter.

10. Confirm that the Productive Input Relief (PIR) letter was attached then click **Next**.



1. Instructions 2. Application For Deferment 3. Manufactured Items 4. Packaging Material 5. Additional Information

Additional Information

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

Please add Productive Input Relief (PIR) Letter as an attachment :

☐ Please confirm that Productive Input Relief (PIR) Letter is attached.

Attachments Add

Type	Name	Description	Size

Save Draft Cancel < Previous Next >

11. Review Information submitted and if any corrections need to be made click **Previous** to go back and make changes. Once the information on this page is correct click **Next**.

1. Instructions
2. Application For Deferment
3. Manufactured Items
4. Packaging Material
5. Additional Information
6. Summary

Summary

✗ No Environmental Protection Levy (EPL) account

📄 Manufacturers who transform raw materials or intermediate goods into a new or distinct good must register for an Environmental Protection Levy (EPL) account and charge EPL as of June 1, 2015.

ℹ Please select an option that relates to your application

☒ First Application
☐ Renewal

Type Of Certificate

☒ Local Purchases
☐ Imports
☐ Imports and Local Purchases

📄 Application for Approval under the Deferred Payment Scheme (Section 42 & 47) General Consumption Tax Act

I am/We are a manufacturer of:

Manufactured Item(s)

TESTING

I am/We utilising Packaging Material:

Packaging Materials

TESTING

☒ Please confirm that Productive Input Relief (PIR) Letter is attached.

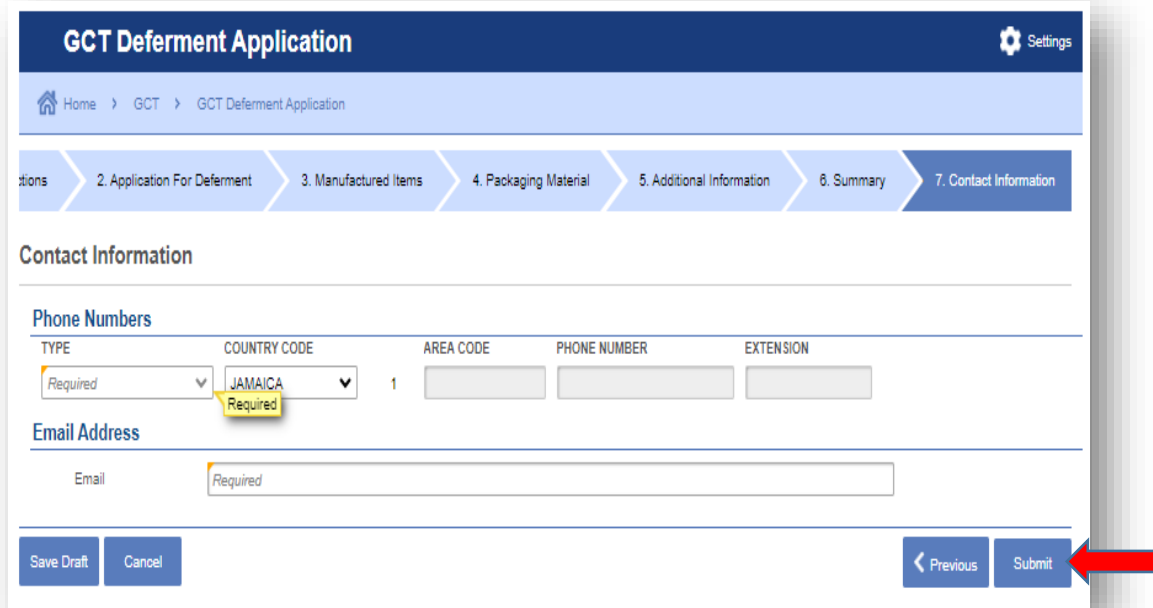
Add additional information/notes in relation to this submission if needed:

testing

📎 Attachments Add

Type	Name	Description	Size	
GCT Deferment Documents	Guide - Application for GCT Deferment-how	testing	949	Remove

12. Enter your contact information and click **Submit**.



GCT Deferment Application Settings

Home > GCT > GCT Deferment Application

1. Application For Deferment > 2. Application For Deferment > 3. Manufactured Items > 4. Packaging Material > 5. Additional Information > 6. Summary > 7. Contact Information

Contact Information

Phone Numbers

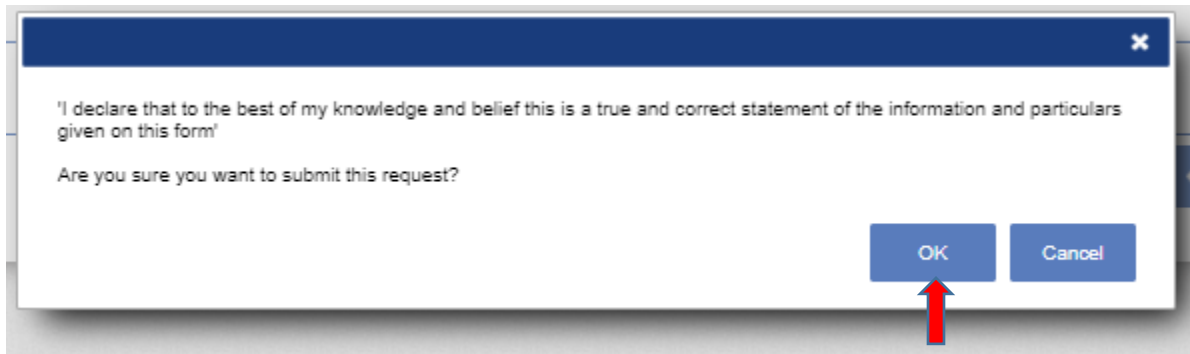
TYPE	COUNTRY CODE	AREA CODE	PHONE NUMBER	EXTENSION
Required	JAMAICA	1		

Email Address

Email Required

Save Draft Cancel Previous Submit

13. Click **Ok** to finish submitting request



I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form

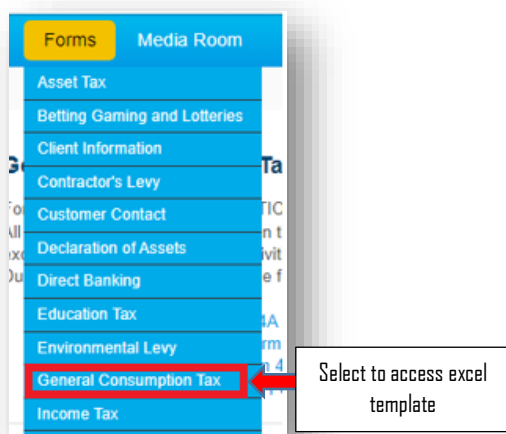
Are you sure you want to submit this request?

OK Cancel

The request will then be processed by a TAJ Officer. When the application is approved the Deferment Certificate will be available for printing via the Correspondence tab of your eServices account. Where the application is not approved, a rejection letter is sent indicating that your application was rejected.

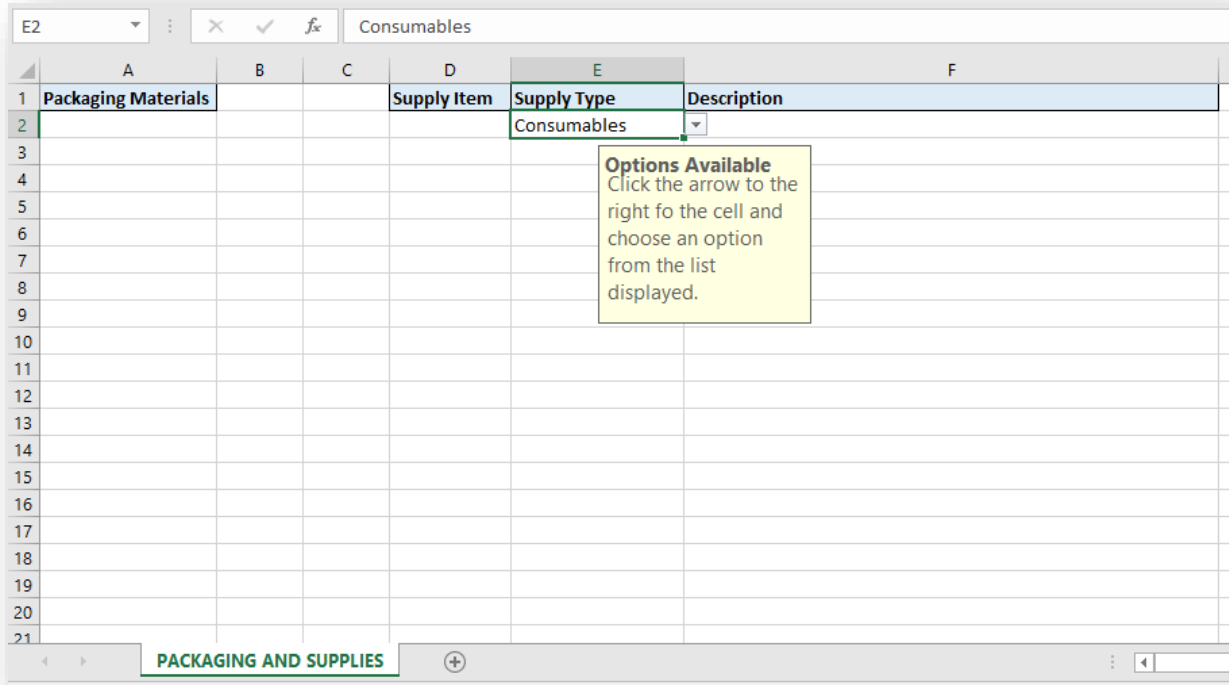
Additional Information to note:

An Excel upload template is also available for uploading packaging materials and supply items details when completing the application as indicated in step 8 above. This template can be accessed on TAJ's website under the **Forms** tab as seen below.



The template (displayed below) is intended for only upload. Customers may use a system generated file in a similar file structure/format however, ensure that the column names as well as the name of the spreadsheet remains the same.

GCT Deferment Excel Upload Template.



	A	B	C	D	E	F
1	Packaging Materials			Supply Item	Supply Type	Description
2					Consumables	
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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20						
21						

Options Available
Click the arrow to the right of the cell and choose an option from the list displayed.

PACKAGING AND SUPPLIES

-END-