

Filing General Consumption Tax Returns Online

Tax Administration Jamaica (TAJ) now allows taxpayers to conduct business via e-Services. One of its functionality includes filing your General Consumption Tax (GCT) Returns.

This is a step-by-step guide that will assist you in filing your General Consumption Tax Returns online.

NB: You MUST have a login to the TAJ Web Portal, be a registered user with an eService account, AND a have GCT Account to access this functionality.

To obtain an eServices account:

Visit our website at www.jamaicatax.gov.jm to register OR submit a completed 'Electronic Account Registration Form' (available at any of our 29 Tax Offices island-wide). For a step-to-step guide on how to register online, see [Apply for an eServices Account](#) on TAJ's website located under the [How To..](#) tab.

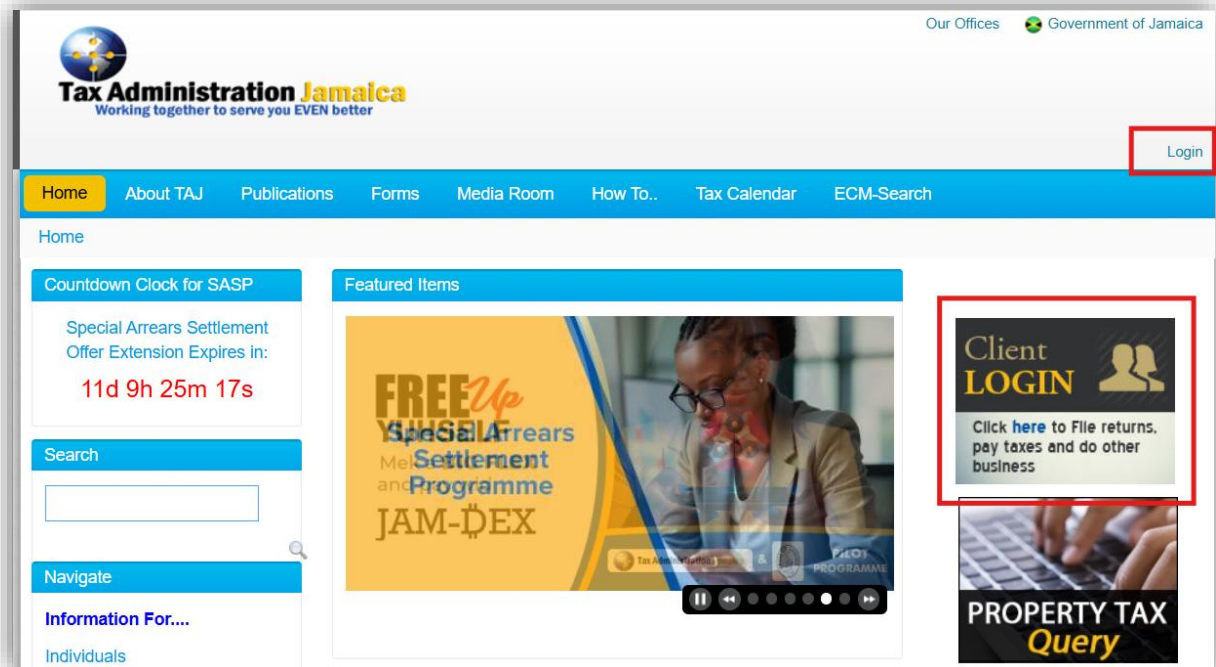
NB: Before you can file your General Consumption Tax Return online, you MUST have a GCT account on your eServices account.

To register for a GCT account:

Login to your eServices account and select the [Apply for GCT Registration](#) link located under the [I Want To](#) section, and follow the instructions thereafter. If this option is not available, kindly contact your eServices administrator to grant you access or register the account on your behalf. You can also see the [How to Register for GCT Online](#) for the registration steps.

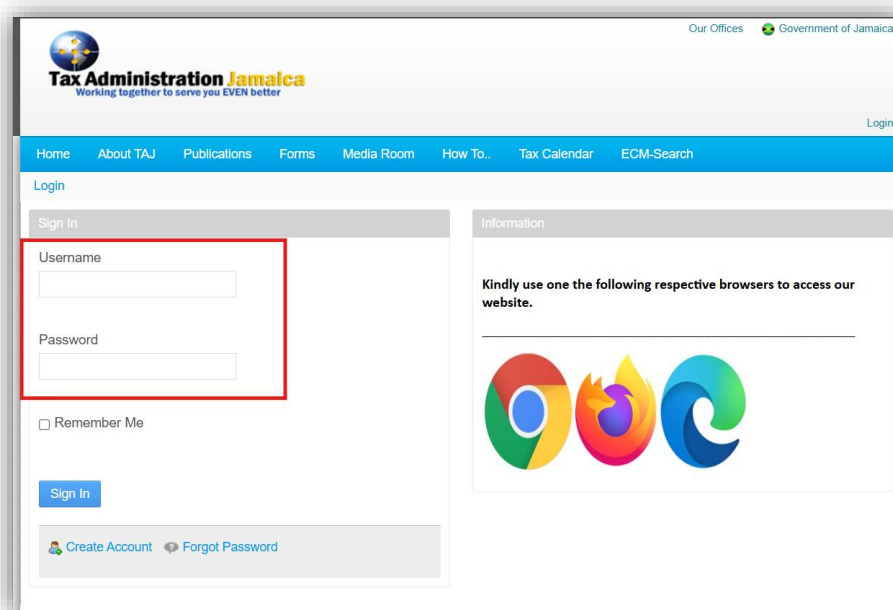
To file a GCT Return:

Step 1: Go to www.jamaicatax.gov.jm and click “Login” in the top right corner or the Client Login picture on the right panel.



Step 2: Enter your Username and Password to Sign in.

NB: if you have forgotten your password or need to create an account, click the respective links below and follow the steps thereafter.



Step 3: Once you have successfully logged in, click on “File Returns, Pay Taxes or Access Account” under *Manage my eServices Account*.

The screenshot shows the Tax Administration Jamaica eServices portal. The user is logged in, and the 'eServices' tab is selected in the navigation bar. On the left, there is a list of taxes to file and pay, including Consumption Tax (GCT, SCT, GART, TCT, GCTW), Corporate Income Tax, Self Employed Taxes and Contributions, Payroll Deductions (S01, S02), Asset Tax, Minimum Business Tax, Claim to Repayment of Income Tax, Contractor's Levy, Withholding Taxes, Betting, Gaming and Lottery Tax, Environment Protection Levy, Stamp Duty and Transfer Tax, and Trade and Business Licence. In the center, the 'Manage my eServices Account' section is highlighted, and a red box is drawn around the link 'File Returns, Pay Taxes or Access Accounts'. To the right, there are sections for 'Traffic Ticket' and 'Motor Vehicle Fitness Fees'.

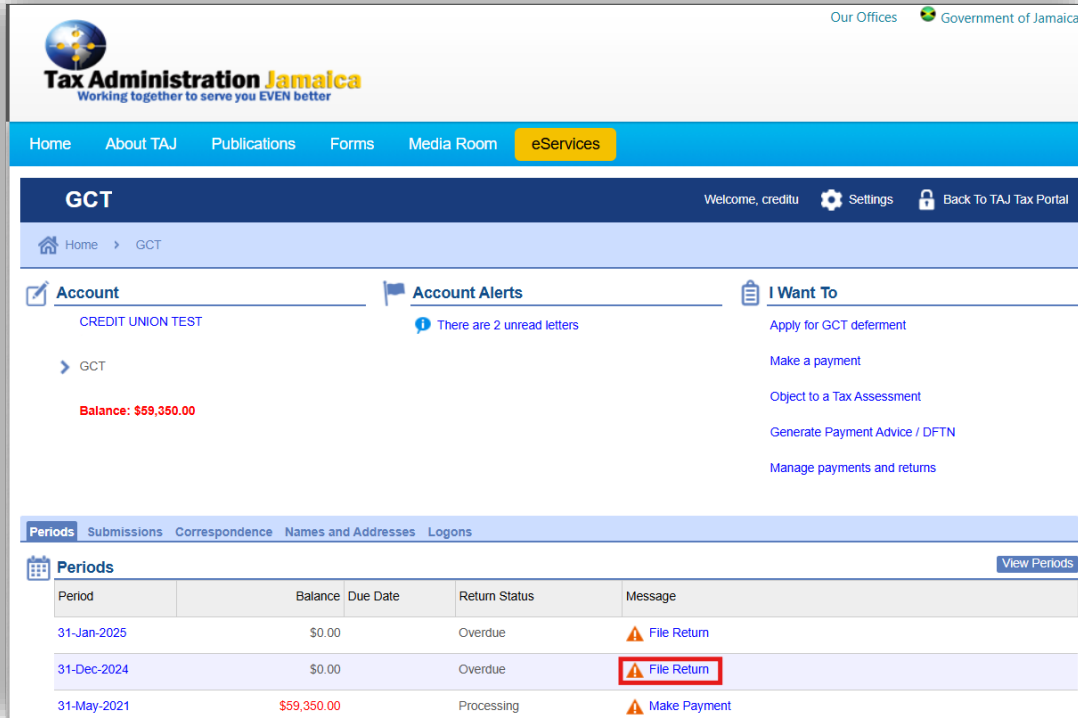
Step 4: Click on the “GCT” Account type.

The screenshot shows the Tax Administration Jamaica eServices portal after logging in. The user is logged in as 'random@gmail.com' with a balance of \$0.00. The 'e-Services' section is active, and the 'Accounts' tab is selected in the bottom navigation bar. The 'Accounts' section displays a table with columns for Branch Id, Account Type, Name, and Balance. A red box is drawn around the 'GCT' account type in the table.

Branch Id	Account Type	Name	Balance
	GCT	CREDIT UNION TEST	\$0.00

Step 5: Choose the period that you want to file the return for, by:

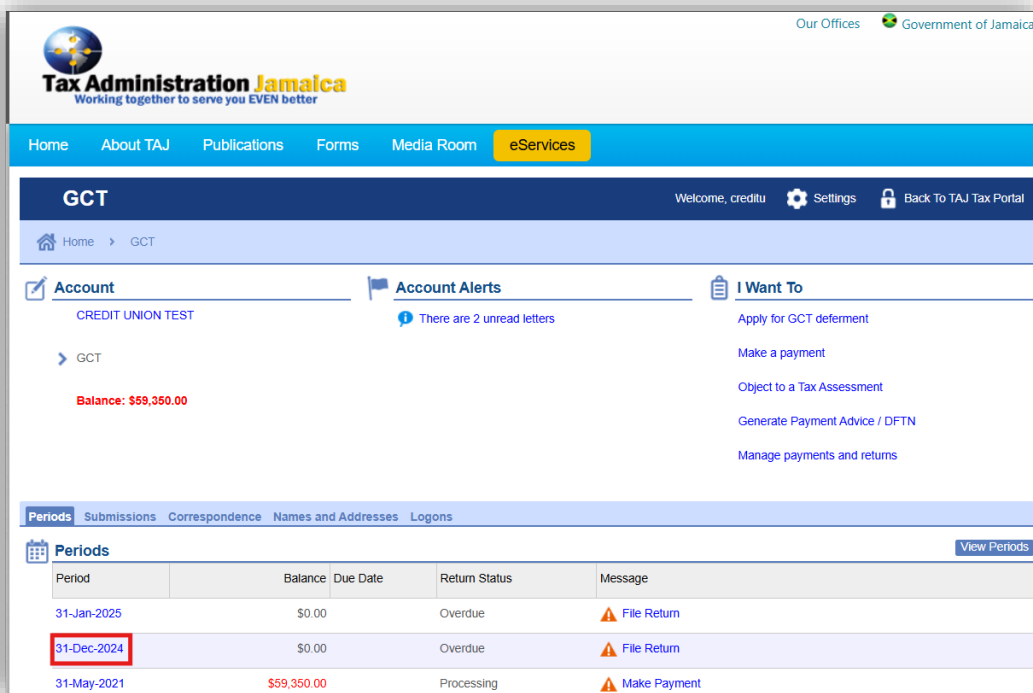
- a) Click “File Return” under the “Message” Column, or



The screenshot shows the Tax Administration Jamaica eServices portal. The user is logged in as 'CREDIT UNION TEST'. The 'GCT' account page displays a balance of \$59,350.00. The 'Periods' table is shown with the following data:

Period	Balance	Due Date	Return Status	Message
31-Jan-2025	\$0.00		Overdue	⚠ File Return
31-Dec-2024	\$0.00		Overdue	⚠ File Return
31-May-2021	\$59,350.00		Processing	⚠ Make Payment

- b) Click on the period end date under the “Period” column, or



The screenshot shows the Tax Administration Jamaica eServices portal. The user is logged in as 'CREDIT UNION TEST'. The 'GCT' account page displays a balance of \$59,350.00. The 'Periods' table is shown with the following data:

Period	Balance	Due Date	Return Status	Message
31-Jan-2025	\$0.00		Overdue	⚠ File Return
31-Dec-2024	\$0.00		Overdue	⚠ File Return
31-May-2021	\$59,350.00		Processing	⚠ Make Payment

- c) Click “File return for...” under Period Alerts or “File or amend a return” under I Want To sections.

The screenshot shows the Tax Administration Jamaica eServices portal for the period 31-Dec-2024. The dashboard includes sections for Period, Period Alerts, I Want To, Summary, and Period Activity. In the Period Alerts section, there is a red box around the text "File return for 31-Dec-2024". In the I Want To section, there is a red box around the text "File or amend a return".

- d) Any option selected will take you to the GCT form. Once the form is displayed, you may select “Save Draft” at the bottom left hand corner of each page, to save your progress. You will then have the option to continue editing or save form to be completed later.

The screenshot shows the Tax Administration Jamaica eServices portal for the GCT Standard Return form. The form is titled "GCT Standard Return" and includes a section for "1. Taxable Supplies". The "Taxable Supplies" section contains a text input field for "Total Supplies made during the Period" with the value "500,000.00" and a question "Do you have any exemptions or zero rated supplies?" with "No" and "Yes" radio buttons. At the bottom left, the "Save Draft" button is highlighted with a red box.

Step 6: Enter your Taxable Supplies made during the return period.

NB: Include all activities relating to supplies (sales) during the Return Period. For business enterprises in the service sector the value of sales include the amount charged for Fees.

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GCT Standard Return Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > GCT Standard Return

1. Taxable Supplies

Taxable Supplies

Please Enter The Following (as applicable):

Total Supplies made during the Period

Do you have any exemptions or zero rated supplies?

☒ No ☐ Yes

Save Draft Cancel Next >

- a) Then select “Yes” or “No” to respond to the question: “Do you have any exemptions or zero rated supplies?”
 - i. If you do not have exemptions or zero rated supplies select “No”, then Next.

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GCT Standard Return Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > GCT Standard Return

1. Taxable Supplies

Taxable Supplies

Please Enter The Following (as applicable):

Total Supplies made during the Period

Do you have any exemptions or zero rated supplies?

☒ No ☐ Yes

Save Draft Cancel Next >

- ii. If you have exemptions or zero rated supplies to enter for the period select “Yes” and enter the required information below. Click Next once you are completed.

The screenshot shows the 'Edit' page for the 'GCT Standard Return'. The '1. Taxable Supplies' section is active. It prompts the user to enter the following information:

- Total Supplies made during the Period: 500,000.00
- Do you have any exemptions or zero rated supplies?: **Yes** (highlighted with a red box)
- Exempt Supplies: 10,000.00
- Export Supplies: 10,000.00
- Zero-Rated Supplies: 10,000.00

Buttons at the bottom include 'Save Draft', 'Cancel', and 'Next >'.

Step 7: Enter the required information for the Output Tax section.

NB: The first four (4) values when summed must be equal to the total taxable supplies stated at the top in red.

- a) The supplies at Standard Rate to TWEs and Other Entities can be entered directly in the respective boxes.

The screenshot shows the '2. Output Tax' section. It displays the total taxable supplies amount: **Your total taxable supplies amount to \$470,000.00** (highlighted with a red box). The user is prompted to enter the following information:

- Supplies to Tax Withholding Entities (TWEs) at Standard Rate: 200,000.00
- Supplies to Other Entities at Standard Rate: 240,000.00
- Supplies to TWEs at Other Rate(s): 20,000.00
- Supplies to Other Entities at Other Rate: 10,000.00
- Imported Services (Exclude from Total Supplies): 1,000.00
- GCT Deferred: 2,500.00
- GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments: 0.00

Buttons at the bottom include 'Save Draft', 'Cancel', '< Previous', and 'Next >'.

- b) To declare Supplies at Other Rates to Tax Withholding Entities (TWE) and/ or Other Entities, click the hyperlink for any of the lines and enter the necessary information in the table.

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Edit Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > GCT Standard Return > Edit

1. Taxable Supplies 2. Output Tax

Output Tax

Your total taxable supplies amount to \$470,000.00

Please Enter The Following (as applicable) :

Supplies to Tax Withholding Entities (TWEs) at Standard Rate	200,000.00
Supplies to Other Entities at Standard Rate	240,000.00
Click here to declare Supplies to TWEs at Other Rate(s)	20,000.00
Click here to declare Supplies to Other Entities at Other Rate	10,000.00
Imported Services(Exclude from Total Supplies)	1,000.00
GCT Deferred	2,500.00
GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments	0.00

Save Draft Cancel Previous Next

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Back To

Section C1A

	(a) Supplies to TWEs	(b) Rate(%)	(c) GCT	(d) Supplies to Other Entities	(e) Rate(%)	(f) GCT
	20,000.00	10	2,000.00	10,000.00	10	1,000.00
	20,000.00		2,000.00	10,000.00		1,000.00

OK Cancel

Supplies to Tax Withholding Entities (TWEs) at Standard Rate 200,000.00

Supplies to Other Entities at Standard Rate 240,000.00

[Click here to declare Supplies to TWEs at Other Rate\(s\)](#) 20,000.00

[Click here to declare Supplies to Other Entities at Other Rate](#) 10,000.00

Step 8: Fill in the rest of the Output Tax fields then click Next once all of the necessary information has been entered.

GCT Standard Return

Welcome, creditu [Settings](#) [Back To TAJ Tax Portal](#)

Home > GCT > 31-Dec-2024 > GCT Standard Return

1. Taxable Supplies 2. Output Tax

Output Tax

Your total taxable supplies amount to \$470,000.00

Please Enter The Following (as applicable):

Supplies to Tax Withholding Entities (TWEs) at Standard Rate	200,000.00
Supplies to Other Entities at Standard Rate	240,000.00
Click here to declare Supplies to TWEs at Other Rate(s)	20,000.00
Click here to declare Supplies to Other Entities at Other Rate	10,000.00
Imported Services(Exclude from Total Supplies)	90,000.00
GCT Deferred	30,000.00
GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments	16,000.00

Save Draft Cancel [Previous](#) [Next](#)

Step 9: For Input Tax/Tax Credit, enter the value of Imported Goods, Local Purchases and Local Expenses, incurred in carrying on the taxable activity during the period in the respective boxes.

GCT Standard Return

Welcome, creditu [Settings](#) [Back To TAJ Tax Portal](#)

Home > GCT > 31-Dec-2024 > GCT Standard Return

1. Taxable Supplies 2. Output Tax 3. Input Tax/Tax Credit

Input Tax/Tax Credit

Imported Goods	0.00
Local Purchases	0.00
Local Expenses	0.00
Click here to select withholding certificates	0.00
Adjustments	0.00
GCT on local purchases & expenses that qualify for credit	0.00
GCT paid on imports	0.00
GCT deferred that qualifies for credit	0.00
GCT on capital goods that qualify for credit	0.00
GCT on imported Services	0.00

Save Draft Cancel [Previous](#) [Next](#)

Step 10: If you conducted business with a Tax Withholding Entity during the period, select “Click here to select withholding certificates” to choose the certificate(s) uploaded by the withholding entity.

GCT Standard Return

Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > 31-Dec-2024 > GCT Standard Return

1. Taxable Supplies 2. Output Tax 3. Input Tax/Tax Credit

Input Tax/Tax Credit

Imported Goods	50,000.00
Local Purchases	20,000.00
Local Expenses	30,000.00
Click here to select withholding certificates	0.00
Adjustments	0.00
GCT on local purchases & expenses that qualify for credit	0.00
GCT paid on imports	0.00
GCT deferred that qualifies for credit	0.00
GCT on capital goods that qualify for credit	0.00
GCT on imported Services	0.00

Save Draft Cancel Previous Next

Withholding certificate(s) available for the period will appear in the table. You can select the one(s) you wish to claim for the period by either:

- Checking the box beside each certificate(s) to select the one(s) you wish to claim for the period, or
- Clicking on the “select all” button at the top of the table to select all certificates available.

Tax Withholding

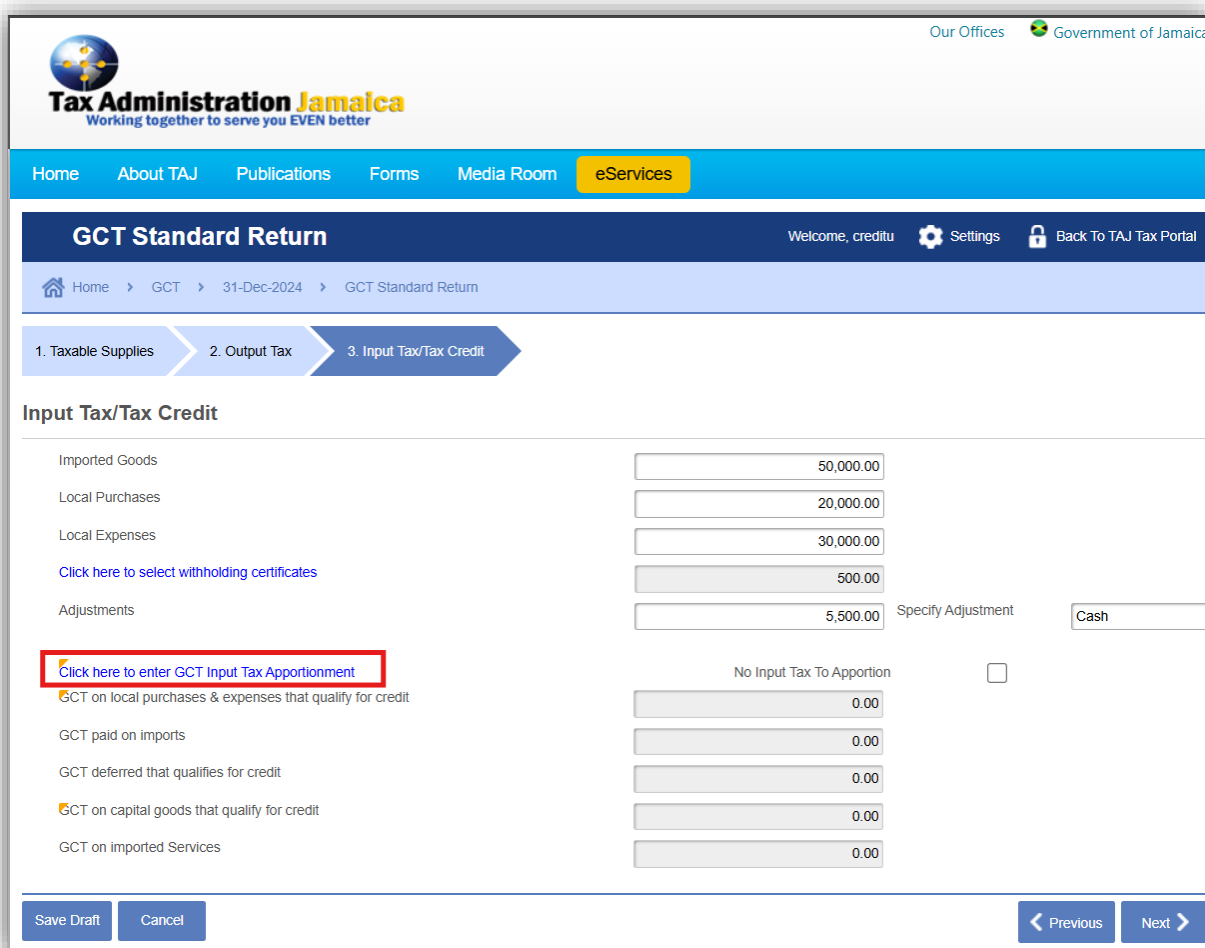
Select All De-Select All Filter

Claim/Unclaim Cer	Confirmation Num	Certificate Number	TRN	Withholder Name	Withholder Address	Withholding Source	Period	Tax Withheld	Gross Amount	Certificate Status
☒	1160219968	1595837456				T Non-Warrant	31-Dec-2024	500.00	1,000.00	Active
								500.00	1,000.00	

OK Cancel

[Click here to select withholding certificates](#)

Step 11: If your Exempt Supplies exceeds 5% of Total Supplies, you will see the hyperlink “Click here to enter GCT Input Tax Apportionment”. Click it and fill in the table.



GCT Standard Return

Welcome, creditu [Settings](#) [Back To TAJ Tax Portal](#)

Home > GCT > 31-Dec-2024 > GCT Standard Return

1. Taxable Supplies 2. Output Tax 3. Input Tax/Tax Credit

Input Tax/Tax Credit

Imported Goods	50,000.00
Local Purchases	20,000.00
Local Expenses	30,000.00
Click here to select withholding certificates	500.00
Adjustments	5,500.00
Specify Adjustment Cash	
Click here to enter GCT Input Tax Apportionment	No Input Tax To Apportion ☐
GCT on local purchases & expenses that qualify for credit	0.00
GCT paid on imports	0.00
GCT deferred that qualifies for credit	0.00
GCT on capital goods that qualify for credit	0.00
GCT on imported Services	0.00

[Save Draft](#) [Cancel](#) [Previous](#) [Next](#)

Section D1

No Input Tax to Apportionment ☐ Exempt Supplies is greater than 5% of the total supplies so the fields below must be filled out

Line Items	(a) Total GCT on Items (\$)	(b) GCT not subject to Apportionment (\$)	(c) GCT to be Apportioned (\$)	(d) Portion Related to Taxable Sales (%)	(e) Apportioned GCT	(f) GCT That Qualifies for Credit (\$)
01. Local Purchases & Expenses	Required	Required 0.00	0.00	0.00	0.00	0.00
02. Imports	Required	0.00	0.00	0.00	0.00	0.00
03. Deferment	Required	0.00	0.00	0.00	0.00	0.00
04. Capital Goods	Required	0.00	0.00	0.00	0.00	0.00
05. Imported Services	Required	0.00	0.00	0.00	0.00	0.00

OK Cancel

The values entered in the table will automatically populate the relevant boxes on the return.

GCT Standard Return

Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > 31-Dec-2024 > GCT Standard Return

1. Taxable Supplies 2. Output Tax 3. Input Tax/Tax Credit

Input Tax/Tax Credit

Imported Goods 50,000.00

Local Purchases 20,000.00

Local Expenses 30,000.00

[Click here to select withholding certificates](#) 500.00

Adjustments 5,500.00 Specify Adjustment Cash

[Click here to enter GCT Input Tax Apportionment](#)

GCT on local purchases & expenses that qualify for credit 0.00

GCT paid on imports 0.00

GCT deferred that qualifies for credit 0.00

GCT on capital goods that qualify for credit 0.00

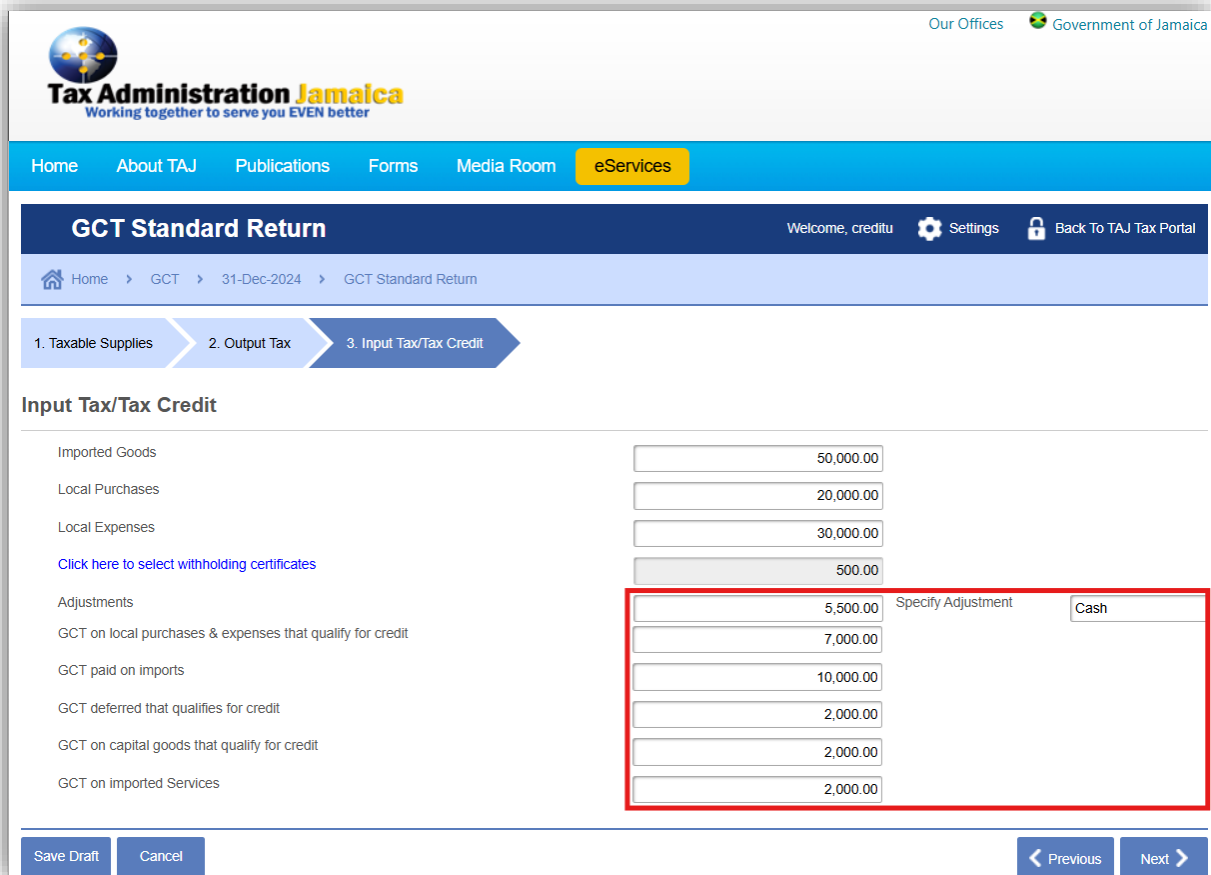
GCT on imported Services 0.00

No Input Tax To Apportion ☐

Save Draft Cancel Previous Next

Step 11a: If your Exempt Supplies does not exceed 5% of Total Supplies, you will be allowed to fill in the fields directly on the form.

- If an amount is entered in the box for “Adjustments, another box will be displayed to specify the type or reason for the adjustment.
- Click “Next” after completing the necessary boxes.



The screenshot shows the 'GCT Standard Return' form in the Tax Administration Jamaica portal. The form is titled 'GCT Standard Return' and includes a navigation bar with 'Home', 'About TAJ', 'Publications', 'Forms', 'Media Room', and 'eServices'. The 'eServices' tab is active. The form is for the period '31-Dec-2024' and is titled 'GCT Standard Return'. The form is divided into three sections: '1. Taxable Supplies', '2. Output Tax', and '3. Input Tax/Tax Credit'. The '3. Input Tax/Tax Credit' section is currently active. It contains a table with the following items and amounts:

Item	Amount
Imported Goods	50,000.00
Local Purchases	20,000.00
Local Expenses	30,000.00
Click here to select withholding certificates	500.00
Adjustments	5,500.00
GCT on local purchases & expenses that qualify for credit	7,000.00
GCT paid on imports	10,000.00
GCT deferred that qualifies for credit	2,000.00
GCT on capital goods that qualify for credit	2,000.00
GCT on imported Services	2,000.00

The 'Adjustments' row is highlighted with a red box, and a 'Specify Adjustment' dropdown menu is visible next to it, showing 'Cash' as the selected option. At the bottom of the form, there are buttons for 'Save Draft', 'Cancel', 'Previous', and 'Next'.

Step 12: The Summary page now displays all the information, as they would appear on the printed return form and allows you to review and make any corrections necessary.



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[Home](#) [About TAJ](#) [Publications](#) [Forms](#) [Media Room](#) [eServices](#)

GCT Standard Return
Welcome, creditu  Settings  Back To TAJ Tax Portal

[Home](#) > [GCT](#) > [31-Dec-2024](#) > [GCT Standard Return](#)

1. Taxable Supplies
2. Output Tax
3. Input Tax/Tax Credit
4. Summary

Summary

Section B: Supplies (Goods and Services)

Please Enter The Total Supplies Made During This Period 500,000.00

7. Exempt Supplies	30,000.00	+	8. Export Supplies	10,000.00	+	9. Zero-Rated Supplies	10,000.00	=	10. Total Exemptions	50,000.00
11. Taxable Supplies										450,000.00

Section C: Output Tax

		Rate (%)				
12. Supplies to Tax Withholding Entities (TWEs) at Standard Rate	200,000.00	X	15.00	=	13.	30,000.00
14. Supplies to Other Entities at Standard Rate	220,000.00	X	15.00	=	15.	33,000.00
16. Supplies to TWEs at Other Rate(s)	20,000.00				17.	2,000.00
18. Supplies to Other Entities at Other Rate	10,000.00				19.	1,000.00
20. Imported Services(Exclude from Total Supplies)	90,000.00	X	15.00	=	21.	13,500.00
22. GCT Deferred						30,000.00
23. GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments						16,000.00
24. Total Output Tax						125,500.00

Section D: Input Tax/Tax Credit

28. Total local purchases & expenses that qualify for credit	50,000.00	+	26. Local Purchases	20,000.00	+	27. Local Expenses	30,000.00	=		100,000.00
29. GCT on local purchases & expenses that qualify for credit										0.00
30. GCT paid on imports that qualifies for credit	0.00	+	31. GCT deferred that qualifies for credit	0.00	=					0.00
32. GCT on imports that qualify for credits										0.00
33. GCT on capital goods that qualify for credit										0.00
34. GCT withheld by Tax Withholding Entities										500.00
35. GCT on Imported Services										0.00
36. Adjustments			Specify Adjustment	Cash						5,500.00
37. Total Input Tax										6,000.00

Section E: GCT Payable/Creditable

38. GCT Payable/Creditable (Subtract Line 37 from Line 24)	119,500.00
39. Balance Brought Forward: Payable/Creditable/Zero	0.00
40. Total GCT Payable/Creditable (Add Lines 38 and 39)	119,500.00
41. GCT being paid this period	0.00
42. If amount at Line 38 is negative, tick the appropriate option	

☐ 1) Refund
 ☐ 2) Credit

Save Draft

Submit

- a) If you are satisfied that all the information displayed is correct, you may click “Submit” to file your return now or “Save Draft” to submit your return at a later date.
 - i. If you are authorised to submit the return to TAJ, you will be required to declare that the information is correct. Click “OK” to confirm or “Cancel” to review and update the form if necessary
 - ii. If you are not authorised to submit the return to TAJ, you will see an option to “Submit for signing”. This will send a notification to the authorised officer to take the required actions. Please note this will NOT send the return to TAJ/RAIS and it will remain on the account as a draft submission.

The screenshot shows a tax return form titled "Section E: GCT Payable/Creditable". The form includes several line items:

- 12. GCT on imports that qualify for credits
- 13. GCT on capital goods
- 14. GCT withheld by Tax Agent
- 15. GCT on Imported Services
- 16. Adjustments
- 17. Total Input Tax

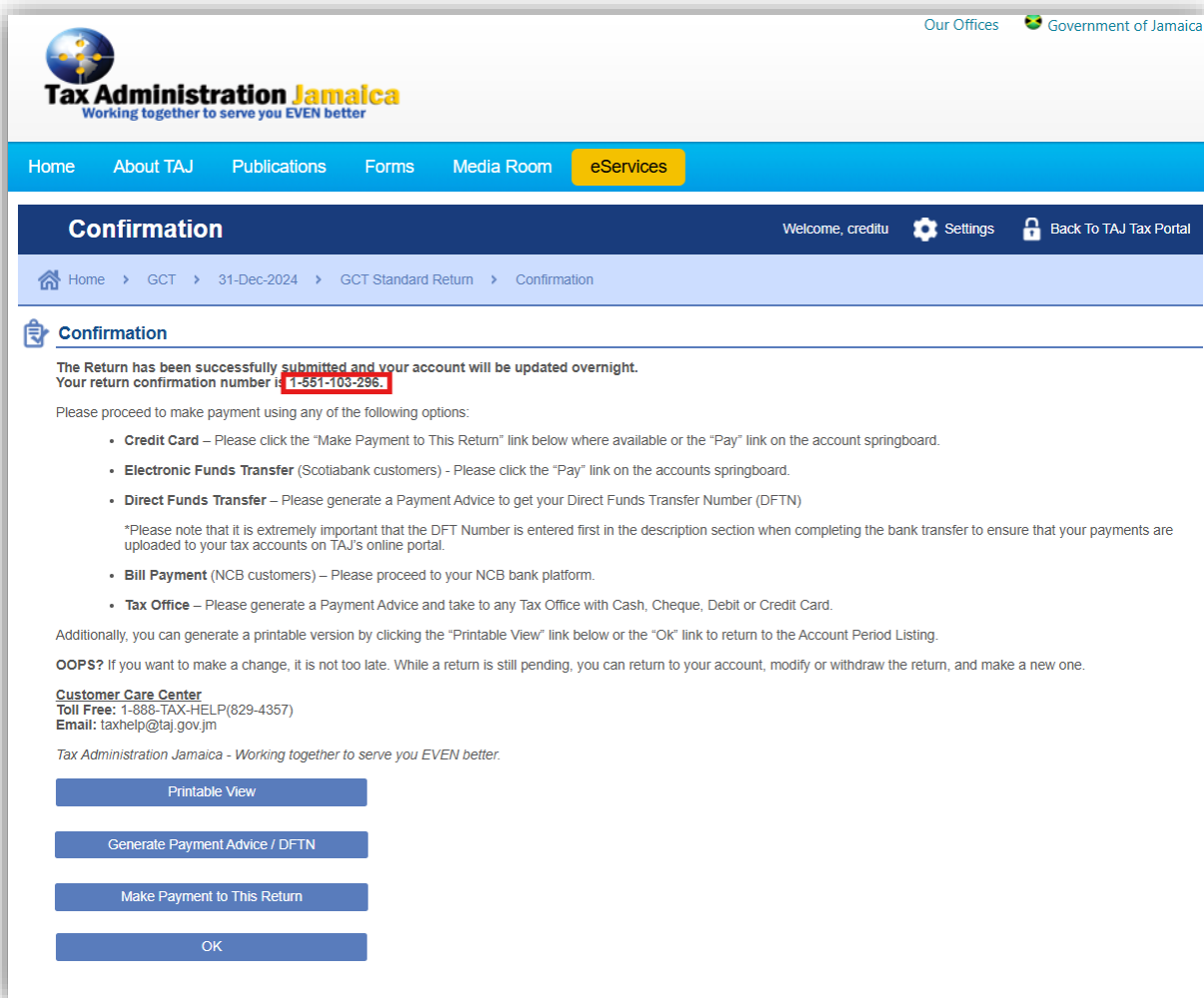
 A confirmation dialog box is overlaid on the form. The dialog box has a dark blue header with a close button (X). The main text of the dialog box reads:

"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 return?

 At the bottom right of the dialog box are two buttons: "OK" and "Cancel".

Step 13: Once submitted read the information on the confirmation screen, you may record the confirmation number for the return for reference should you have any queries later.



The screenshot shows the 'Confirmation' page of the Tax Administration Jamaica eServices portal. The page header includes the TAJ logo and navigation links. The main content area displays a confirmation message and payment options.

Confirmation Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > 31-Dec-2024 > GCT Standard Return > Confirmation

Confirmation

The Return has been successfully submitted and your account will be updated overnight.
Your return confirmation number is **1-551-103-296**.

Please proceed to make payment using any of the following options:

- **Credit Card** – Please click the "Make Payment to This Return" link below where available or the "Pay" link on the account springboard.
- **Electronic Funds Transfer** (Scotiabank customers) - Please click the "Pay" link on the accounts springboard.
- **Direct Funds Transfer** – Please generate a Payment Advice to get your Direct Funds Transfer Number (DFTN)
*Please note that it is extremely important that the DFT Number is entered first in the description section when completing the bank transfer to ensure that your payments are uploaded to your tax accounts on TAJ's online portal.
- **Bill Payment** (NCB customers) – Please proceed to your NCB bank platform.
- **Tax Office** – Please generate a Payment Advice and take to any Tax Office with Cash, Cheque, Debit or Credit Card.

Additionally, you can generate a printable version by clicking the "Printable View" link below or the "OK" link to return to the Account Period Listing.

OOPS? If you want to make a change, it is not too late. While a return is still pending, you can return to your account, modify or withdraw the return, and make a new one.

Customer Care Center
Toll Free: 1-888-TAX-HELP(829-4357)
Email: taxhelp@taj.gov.jm

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Printable View

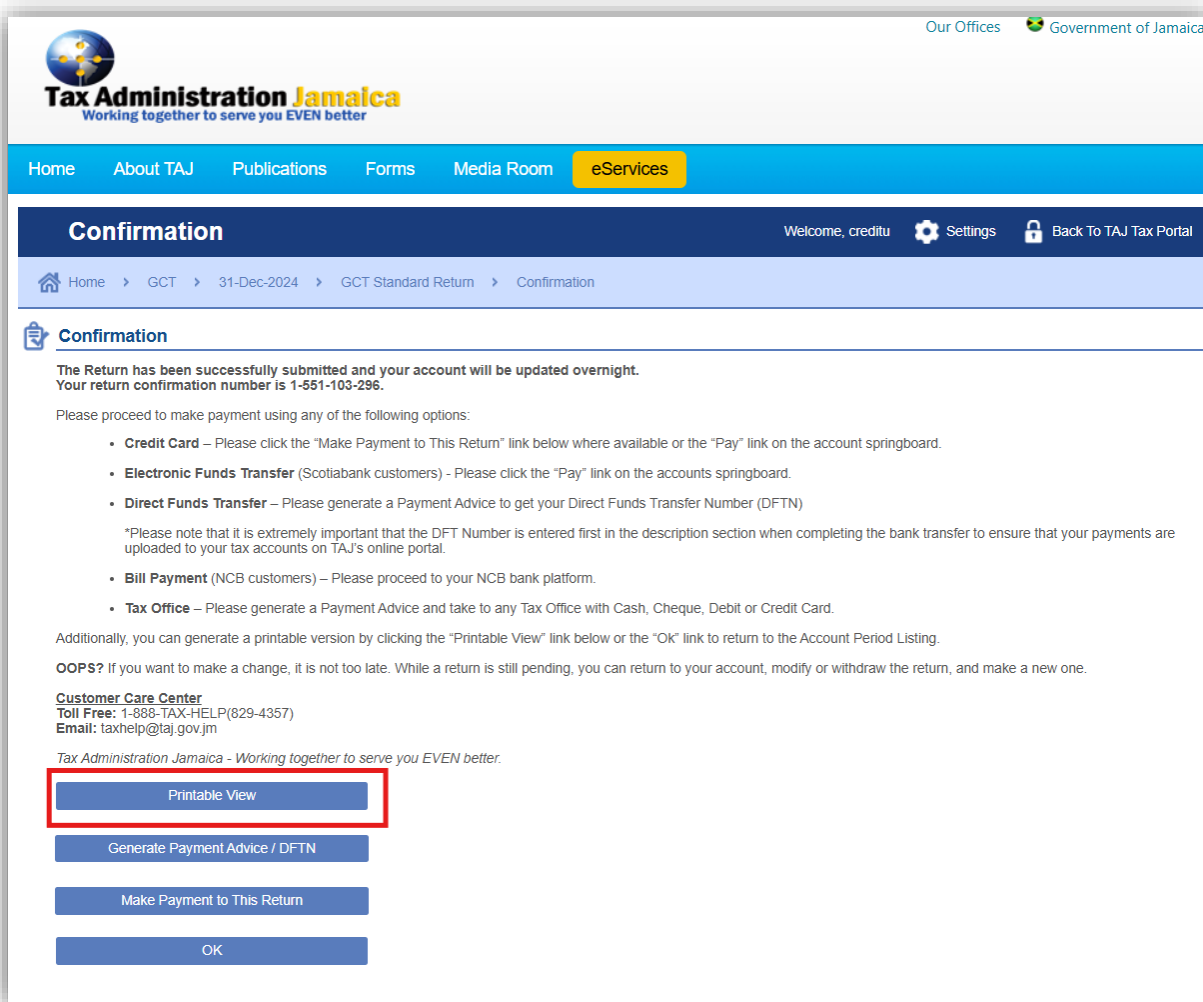
Generate Payment Advice / DFTN

Make Payment to This Return

OK

You may also use the buttons below to take any of the following actions:

- a) The “Printable View” button allows you to download the document to your personal device. This also allows you to print it. Click “Printable View” to print and view the return form.



The screenshot shows the Tax Administration Jamaica eServices portal. The top navigation bar includes links for Home, About TAJ, Publications, Forms, Media Room, and eServices. The main content area is titled "Confirmation" and displays a message: "The Return has been successfully submitted and your account will be updated overnight. Your return confirmation number is 1-551-103-296." Below this, it lists payment options: Credit Card, Electronic Funds Transfer, Direct Funds Transfer, Bill Payment, and Tax Office. A "Printable View" button is highlighted with a red rectangle. Other buttons include "Generate Payment Advice / DFTN", "Make Payment to This Return", and "OK".

Confirmation

Welcome, creditu  Settings  Back To TAJ Tax Portal

[Home](#) > [GCT](#) > [31-Dec-2024](#) > [GCT Standard Return](#) > [Confirmation](#)

 **Confirmation**

The Return has been successfully submitted and your account will be updated overnight.
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Customer Care Center
Toll Free: 1-888-TAX-HELP(829-4357)
Email: taxhelp@taj.gov.jm

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[Printable View](#)

[Generate Payment Advice / DFTN](#)

[Make Payment to This Return](#)

[OK](#)



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before Completing this Return

Section A: GENERAL INFORMATION		2. Taxpayer Registration Number (TRN)	
1. Name of Business CREDIT UNION TEST		3. Return Period (Year-Month-Day to Year-Month-Day) December 2024	
4. Address of Business UNIT 5 TESTING STREET, CHRISTIANA P.O., MANCHESTER, JAMAICA		5. Tick if applicable. ☐ New Address ☐ Revised Return	
Section B: SUPPLIES (Goods & Services)		6. 500,000.00	
Total Supplies for Period (Excluding Imported Services)			
Exempt Supplies	Export Supplies	Zero Rated Supplies	
7. 30,000.00	8. 10,000.00	9. 10,000.00	= 10. 50,000.00
Taxable Supplies at a positive rate (Subtract Line 10 from Line 6)		11. 450,000.00	
Section C: OUTPUT TAX			
Supplies to Tax Withholding Entities (TWEs) at Standard Rate	12. 200,000.00	x Rate % 15.00	= 13. 30,000.00
Supplies to Other Entities at Standard Rate	14. 220,000.00	x 15.00	= 15. 33,000.00
Supplies to TWEs at Other Rate(s) (Transfer totals from Section C1 overleaf)	16. 20,000.00	x	= 17. 2,000.00
Supplies to Other Entities at Other Rate (Transfer totals from Section C1 overleaf)	18. 10,000.00	x	= 19. 1,000.00
Imported Services (Not to be included in Line 6 above)	20. 90,000.00	x 15.00	= 21. 13,500.00
GCT Deferred			22. 30,000.00
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments			23. 16,000.00
Total Output Tax (Add Lines 13, 15, 17, 19, 21, 22 and 24)			24. 125,500.00
Section D: INPUT TAX/TAX CREDIT			
Total Purchases & Expenses that qualify for credit	25. 50,000.00	+ 26. 20,000.00	+ 27. 30,000.00 = 28. 100,000.00
<i>Note: If Exempt Supplies exceed 5% of Total Supplies, complete Section D1 overleaf. If not, complete relevant Lines below</i>			
GCT on Local Purchases & Expenses that qualify for credit			29. 0.00
GCT on Imports that qualify for credit	30. 0.00	+ 31. 0.00	= 32. 0.00
GCT on Capital Goods that qualify for credit (If not included at Line 32 above)			33. 0.00
GCT withheld by Tax Withholding Entities (To claim this tax credit, return must be e-filed)			34. 500.00
GCT on Imported Services that qualify for credit			35. 0.00
Adjustments - Specify: Cash			36. 5,500.00
Total Input Tax (Add Lines 29, 32, 33, 34, 35 and 36)			37. 6,000.00
Section E: GCT PAYABLE / (CREDITABLE)		OFFICIAL USE	
GCT Payable/(Creditable) (Subtract Line 37 from Line 24)	38. 119,500.00	Confirmation Number: 1551103296	
Balance Brought Forward: Payable/(Creditable)	39. 0.00	Confirmation Date: 21-May-2025	
Total GCT Payable/(Creditable) (Add Lines 38 and 39)	40. 119,500.00		
GCT Being Paid this Period	41. 0.00		
If amount at Line 38 is negative, tick appropriate box at Line 42	42. ☐ Refund ☐ Credit		
Preparer's Details - (To be completed if prepared by person other than Taxpayer)			
Preparer's Name (Individual/Firm)	Address	TRN:	
		Contact Number:	
Section F: DECLARATION: (To be signed by Taxpayer only)			
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.			
CREDIT UNION TEST			
Name of Sole Trader / Responsible Officer	Signature	Title 21-May-2025	Date

Form No. 4A (Rev 2014/11)

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

Tax Administration Jamaica

Section C1 - OUTPUT TAX ON SUPPLIES AT RATES OTHER THAN STANDARD RATE					
Supplies to TWEs	Rate(%)	GCT	Supplies to Other Entities	Rate(%)	GCT
\$20,000.00	10	\$2,000.00	\$10,000.00	10	\$1,000.00
\$20,000.00		\$2,000.00	\$10,000.00		\$1,000.00

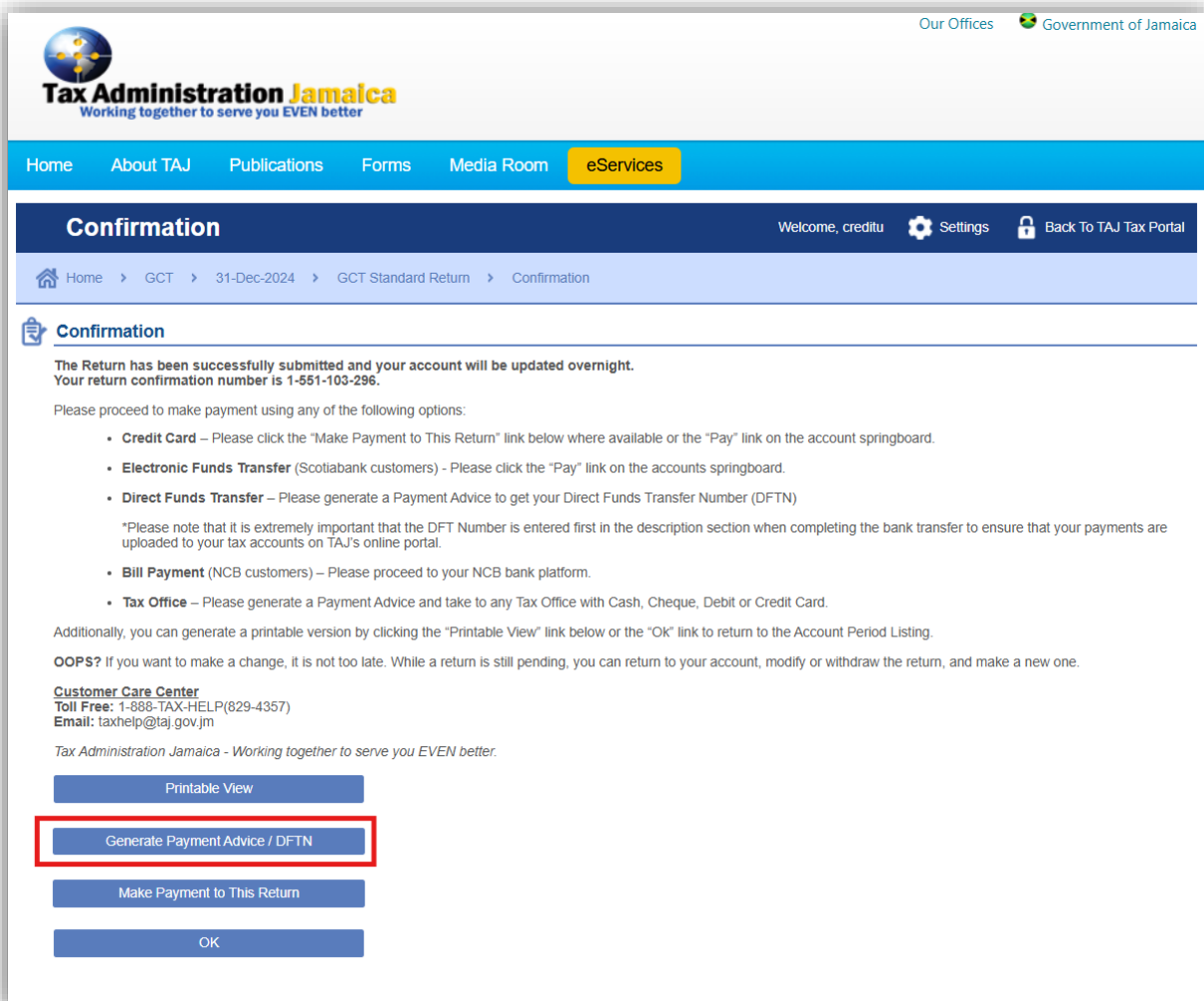
Section D1 - GCT THAT QUALIFIES FOR CREDIT						
If you have Exempt Sales/Supplies more than 5% of your Total Sales/Supplies, complete the Table below						
Line Items:	(a) Total GCT on Items (\$)	(b) GCT Not Subject to Apportionment (\$)	(c) GCT to be Apportioned (\$)	(d) Portion Related to Taxable Sales (%)	(e) Apportioned GCT (\$) (e) = (c) x (d)	(f) GCT that Qualifies for Credit (\$) (f) = (b) + (e)
Local Purchases & Expenses	1	10.00	0.00	10.00	0.00	0.00
Imports Paid	2	10.00	0.00	10.00	0.00	0.00
Deferment	3	10.00	0.00	10.00	0.00	0.00
Capital Goods	4	10.00	0.00	10.00	0.00	0.00
Imported Services	5	10.00	0.00	10.00	0.00	0.00

Transfer amounts determined in column (f) to the relevant Lines in Section D overleaf; Transfer Line 1(f) to Line 29, Line 2(f) to Line 30, Line 3(f) to Line 31 and Line 4(f) to Line 33 and Line 5(f) to Line 35.

You are also able to see the details of the Withholding Tax Credit.

TABLE 1 DETAILS OF WITHHOLDING TAX CREDIT						
Cert Number	Period	TRN	Name	Gross Amount	Tax Withheld	Claimed
1595837456	31-Dec-2024			\$1,000.00	\$500.00	Yes
				\$1,000.00	\$500.00	

- b) If you need to generate a payment advice, click on “Generate Payment Advice/DFTN” and follow the instructions thereafter.



The screenshot displays the Tax Administration Jamaica eServices portal. The top navigation bar includes links for Home, About TAJ, Publications, Forms, Media Room, and eServices. The main content area is titled "Confirmation" and shows a success message: "The Return has been successfully submitted and your account will be updated overnight. Your return confirmation number is 1-551-103-296." Below this, users are instructed to proceed with payment using one of the following options:

- Credit Card** – Please click the “Make Payment to This Return” link below where available or the “Pay” link on the account springboard.
- Electronic Funds Transfer** (Scotiabank customers) - Please click the “Pay” link on the accounts springboard.
- Direct Funds Transfer** – Please generate a Payment Advice to get your Direct Funds Transfer Number (DFTN).
*Please note that it is extremely important that the DFT Number is entered first in the description section when completing the bank transfer to ensure that your payments are uploaded to your tax accounts on TAJ’s online portal.
- Bill Payment** (NCB customers) – Please proceed to your NCB bank platform.
- Tax Office** – Please generate a Payment Advice and take to any Tax Office with Cash, Cheque, Debit or Credit Card.

Additionally, you can generate a printable version by clicking the “Printable View” link below or the “Ok” link to return to the Account Period Listing.

OOPS? If you want to make a change, it is not too late. While a return is still pending, you can return to your account, modify or withdraw the return, and make a new one.

Customer Care Center
Toll Free: 1-888-TAX-HELP(829-4357)
Email: taxhelp@taj.gov.jm

Tax Administration Jamaica - Working together to serve you EVEN better.

The bottom of the page features four buttons: "Printable View", "Generate Payment Advice / DFTN" (highlighted with a red box), "Make Payment to This Return", and "OK".

- c) If you wish to make a payment to the return immediately, click on “Make Payment to this Return” and follow the instructions thereafter.

Tax Administration Jamaica
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Home About TAJ Publications Forms Media Room **eServices**

Confirmation Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > 31-Dec-2024 > GCT Standard Return > Confirmation

Confirmation

The Return has been successfully submitted and your account will be updated overnight.
Your return confirmation number is 1-551-103-296.

Please proceed to make payment using any of the following options:

- **Credit Card** – Please click the “Make Payment to This Return” link below where available or the “Pay” link on the account springboard.
- **Electronic Funds Transfer** (Scotiabank customers) - Please click the “Pay” link on the accounts springboard.
- **Direct Funds Transfer** – Please generate a Payment Advice to get your Direct Funds Transfer Number (DFTN)
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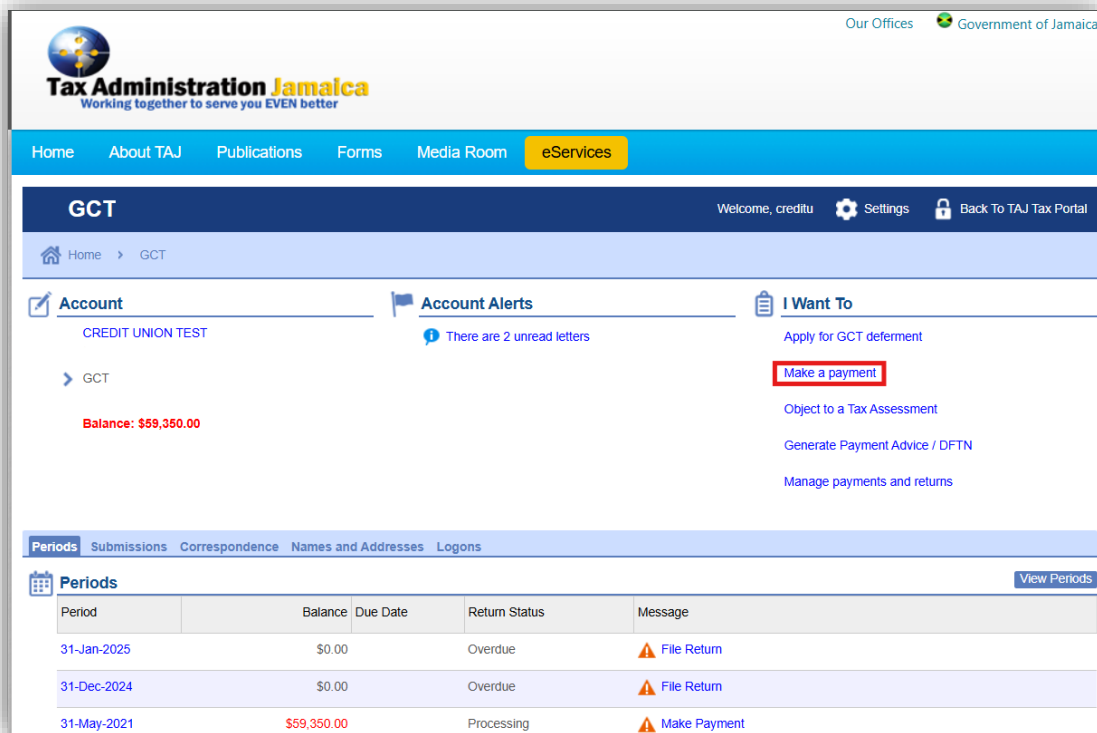
Printable View

Generate Payment Advice / DFTN

Make Payment to This Return

OK

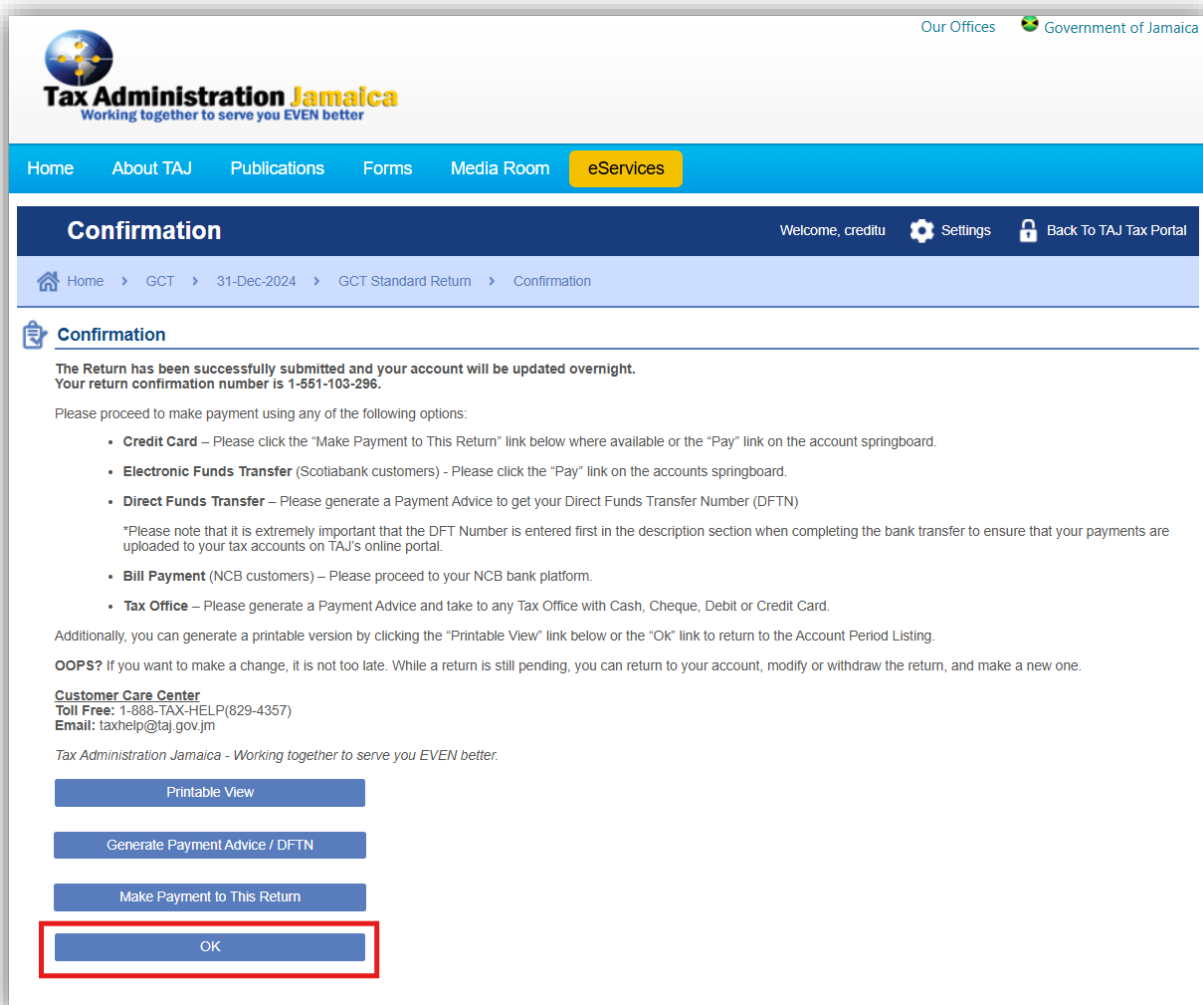
- d) Another way to make a payment to the return is from the GCT Account. Select “Make a payment” under the “I Want To” section, and follow the instructions thereafter.



The screenshot shows the Tax Administration Jamaica GCT portal. The top navigation bar includes links for Home, About TAJ, Publications, Forms, Media Room, and eServices. The main header displays the TAJ logo and the slogan 'Working together to serve you EVEN better'. Below the header, the 'GCT' section is active, showing a welcome message and links to Settings and Back To TAJ Tax Portal. The 'Account' section displays the user's name 'CREDIT UNION TEST' and the balance '\$59,350.00'. The 'Account Alerts' section indicates 'There are 2 unread letters'. The 'I Want To' section lists several options, with 'Make a payment' highlighted in a red box. Below this, there is a 'Periods' section with a table showing the status of various periods.

Period	Balance	Due Date	Return Status	Message
31-Jan-2025	\$0.00		Overdue	⚠️ File Return
31-Dec-2024	\$0.00		Overdue	⚠️ File Return
31-May-2021	\$59,350.00		Processing	⚠️ Make Payment

e) To go back to the Home page click “OK”.



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Home About TAJ Publications Forms Media Room **eServices**

Confirmation Welcome, creditu Settings Back To TAJ Tax Portal

Home > GCT > 31-Dec-2024 > GCT Standard Return > Confirmation

Confirmation

The Return has been successfully submitted and your account will be updated overnight.
Your return confirmation number is 1-551-103-296.

Please proceed to make payment using any of the following options:

- **Credit Card** – Please click the “Make Payment to This Return” link below where available or the “Pay” link on the account springboard.
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Tax Administration Jamaica - Working together to serve you EVEN better.

Printable View

Generate Payment Advice / DFTN

Make Payment to This Return

OK

The submission will be processed in RAIS and your online account will be updated with the results, thereafter.

-END-