Jamaica - GCT checklist J$15M

General Consumption Tax : do you need to register?

Your situation	What to do
Under J$15M / 12 months	No GCT registration required. Do NOT charge GCT.
Over J$15M / 12 months	Register with TAJ (TRN needed), charge GCT, file returns.
Shorter period	Average J$1,250,000 per month is the test.
Standard rate	15 % (some goods/services differ).
Tourism sector	10 % now -> 15 % from 1 April 2027.

Key facts

- Threshold raised from J$10M to J$15M with effect from 1 April 2025.
- Measured on a rolling 12-month period, not the calendar year.
- Collecting GCT while not registered is penalised (TAJ fined 3 businesses a total of J$20M in 2025).

Your checklist

[ ] Add up supplies for the last 12 months, every month

[ ] Alert at J$12M (80 % of threshold) - start preparing registration

[ ] Get your TRN and register on the TAJ portal (jamaicatax.gov.jm)

[ ] Check exempt / zero-rated items separately before counting

[ ] Tourism operator? Plan the 10 % -> 15 % change for April 2027

[ ] Confirm current form names and filing dates directly with TAJ

Sources: Tax Administration Jamaica (TAJ) GCT guide; Jamaica MOFPS budget 2025/26; PwC Tax Summaries (Jamaica).
General information, not tax advice. Verify with TAJ before registering.