



1. WHAT IS MANUFACTURING?

The production of goods in Jamaica by means of a process of manufacture, but this DOES NOT include the production of goods which results from a process that consists primarily of any one or more of the following:

- Dividing (including cutting, purifying, drying, mixing, sorting, packaging, branding, testing or applying any other similar process to a product, produce or material that is acquired in bulk,
- Improving or altering any articles or materials without making a change in their character; or,
- Repairing, refurbishing, reconditioning, restoring or other similar processing of any articles or materials, or any combination of such processes.

2. ARE THERE CONCESSIONS AVAILABLE TO THE MANUFACTURING SECTOR?

Yes, there are a number of concessions available to the Manufacturing Sector.

3. WHAT ARE THE LEGISLATIONS THAT GOVERN THE INCENTIVES AVAILABLE TO THE MANUFACTURING SECTOR?

The incentives available to the Manufacturing Sector are governed by several legislations, as outlined below:

- The Customs Tariff Act (effective January 1, 2014)
- The Fiscal Incentives (Miscellaneous Provisions) Act (effective January 1, 2014)
- General Consumption Tax Amendment Act (effective October 1, 2014)
- The Stamp Duty (Amendment of Schedule) Order (effective January 1, 2014)

4. WHAT ARE THE CONCESSIONS AVAILABLE TO THE MANUFACTURING SECTOR?

The key concessions available to manufacturers are:

- Relief of Common External Tariff
- Relief of Advanced General Consumption Tax (GCT)
- Relief of Additional Stamp Duty
- Discount on Customs Administrative Fees (CAF)
- Deferment of GCT
- Employment Tax Credit (ETC)
- Special Economic Zone (SEZ)

5. WHAT ITEMS ARE QUALIFIED FOR CONCESSION?

- **Raw Material**, i.e., items in their primary or natural form (unprocessed), whose original characteristics have not been altered by transportation or storage of them.
- **Intermediary Goods**, i.e., goods which have been transformed from their natural state by being worked or processed, but which have to undergo further working or be incorporated along with some other goods or material in the production of primary products or the manufacture of goods.
- **Consumables**, i.e., materials (excluding lubricating oils or fuel oil for use in internal combustion engines) and articles consumed or expended by a taxpayer directly in the process of the production of primary products or the manufacture of goods.
- **Packaging Material**, i.e., materials used to contain, protect, identify, preserve or display primary products or manufactured goods.
- **Machinery and Equipment or Parts**, i.e., goods imported for direct use in the production of primary products and manufacture of goods. Also, goods imported for quality control testing, packaging or climate-controlled storage of such products/ goods.

6. WHAT ITEMS ARE INELIGIBLE FOR CONCESSION?

The ineligible items for concession are:

- Listed in Part 1 of the 4th schedule of the Customs Act and the Customs Tariff Amendment numbers 2 & 3 Resolution, 2013.
- Listed in Part 4 of the 3rd schedule of the Customs Tariff Resolution, 2013.
- Goods which the Commissioner is satisfied can be obtained in adequate supply locally or regionally.
- Click [here](#) to view the Customs Act.

7. HOW CAN A MANUFACTURER ACCESS THESE CONCESSIONS?

To access the concessions, a manufacturing status must be obtained through an application process facilitated by the Ministry of Industry, Commerce, Agriculture and Fisheries (MICAF). The following are the steps involved in obtaining a manufacturing status, which allows access to these concessions:

1. Obtain a Manufacturing Status Form from MICAF or the Jamaica Manufacturing Association (JMA).
2. Submit completed Manufacturing Status form to MICAF along with the company's updated Tax Compliance Certificate (TCC) and Business Registration Certificate. Include a description of your Production Process via a flowchart diagram for each product. Note your process flow chart (s) must depict items being imported such as raw material and machinery used.
3. MICAF sends the application to Jamaica Customs
4. MICAF and Jamaica Customs conduct a joint verification visit to the manufacturer's site.
5. Jamaica Customs makes a determination of approval for import relief.
6. Jamaica Customs issues a letter to the applicant after the determination is made.

Submit your documentation to the following email address: industry@micaf.gov.jm. You may also contact MICAF at any of the following numbers: 876-968-8599, 876-968-8610 or 876-968-8534.

8. HOW DOES A MANUFACTURER APPLY FOR DEFERMENT OF GCT?

To apply for GCT deferment, an application form, which can be obtained from the Jamaica Manufacturers Association (JMA) or the Tax Administration of Jamaica (TAJ).

Completed applications are to be submitted to:
The Commissioner General
Tax Administration Jamaica
191 Constant Spring Road.
Kingston 8

9. AS A MANUFACTURER, IF I LOCATE IN THE SEZ CAN I ALSO BENEFIT FROM THE OMNIBUS INCENTIVES RELATED TO MANUFACTURING?

No, the two incentives are mutually exclusive. Companies may either locate in an SEZ and access the benefits of the SEZ, or locate in the domestic economy and utilize the incentives under the Omnibus Incentive regime.

Each incentive scheme provides a unique value proposition and so investors can choose the framework which best suits their business model.

For additional information on obtaining a manufactured status or accessing incentives, please contact:

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