

MINISTRY OF FINANCE & THE PUBLIC SERVICE
CURRENT LIST OF ZERO-RATED ITEMS

1. Machetes, 11.43 cm triangular cutlass files, grubbing hoes, farm forks (that is to say four-pronged forks), which the Commissioner of Inland Revenue is satisfied are purchased solely for use in agricultural activities.

2. Planting material including cereals and seeds in their natural state; dormant flower bulbs, corns, roots and tubers, nursery stock.

3. Fertilizers, herbicides, fungicides, plant growth regulators, nematicides, rodenticides, veterinary preparations, and molluscides. (Tariff Headings Nos. 3101.00 – 3105.00)

4. Insecticides – Tariff Heading No. 38.08 intended for exclusive use in agriculture

5. Agricultural produce which is–

(a) exported; or

(b) sold to a registered taxpayer for use in the production of finished goods,

by a person registered as a registered taxpayer pursuant to section 29(2) of this Act.

6. Goods (excluding motor vehicles, other than ambulances) which are acquired by or on behalf of –

(a) the Jamaican Branch of the Red Cross society, and the St. John's Ambulance Brigade which the Commissioner of Inland Revenue is satisfied are necessary for the rendering of their services; or

(b) the University Hospital of the West Indies which the Commissioner of Inland Revenue is satisfied –

(i) are equipment for use solely in or by such hospital and are necessary for the proper functioning thereof; or

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- (ii) are building materials for use solely in the construction, alteration or extension of such hospital.
7. Articles for the use of and services performed for the Governor-General.
8. Articles imported into Jamaica or purchased in bond or directly from or services rendered by a registered taxpayer for the personal or official use of –
- (a) heads of missions and international organizations;
 - (b) non-Jamaican citizens who are members of the staff of a mission or an international organization other than members of the service staff;
 - (c) non-Jamaican citizens who are trade commissioners and members of the staff of a trade commission other than service staff;
 - (d) Consular officers who are natives or citizens of the countries they represent and who are not engaged in any other business or profession in Jamaica.
- The above Paragraph shall apply only in respect of such categories of persons as are specified in an order made by the Minister responsible for foreign affairs for the purpose of this Item.
9. Goods, other than used goods, exported from Jamaica in prescribed circumstances.
10. Goods and services purchased in Jamaica and goods imported in or taken out of bond in Jamaica by or on behalf of persons engaged in the production of bauxite and alumina being goods and services directly related to such production.
11. Goods specified in item No. 2 of Part I of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, under the heading "Aircraft" in relation to –

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- (a) an airline operating scheduled services within Jamaica or to a place outside Jamaica; or
- (b) chartered and private aircraft calling in Jamaica for refuelling and repairs.
12. Services exported from Jamaica in prescribed circumstances.
13. Services rendered in Jamaica directly related to the exportation of goods.
14. Any taxable item which is manufactured or supplied in Jamaica and –
- (a) exported by a registered taxpayer;
 - (b) shipped by a registered taxpayer –
 - (i) for use as stores on an aircraft or vessel;
 - (ii) as merchandise for sale to persons on board an aircraft or vessel, the final destination of which is outside of Jamaica.
15. Spare parts and equipment used in the repairs of any aircraft or vessel which is wholly or mainly used internationally for the transportation of goods to and from Jamaica.
16. Goods purchased or imported or taken out of bond by or on behalf of, and services rendered to –
- (a) a Ministry or department of Government;
 - (b) any Parish Council;
 - (c) the Kingston and St. Andrew Corporation;
 - (d) a statutory body or authority other than those mentioned below:
 - ❖ Agricultural Credit Bank of Jamaica Limited
 - ❖ Air Jamaica Limited
 - ❖ Airports Authority of Jamaica

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- ❖ Bank of Jamaica
- ❖ Betting, Gaming and Lotteries Commission
- ❖ H.E.A.R.T. Trust Jamaica Racing Commission
- ❖ Jamaica Development Bank
- ❖ Jamaica Deposit Insurance Corporation
- ❖ Jamaica Mortgage Bank
- ❖ Jamaica Racing Commission
- ❖ Jamaica Sugar Holdings Limited
- ❖ National Development Bank of Jamaica Limited
- ❖ National Housing Corporation Limited
- ❖ National Housing development Corporation Limited
- ❖ National Housing Trust
- ❖ National Insurance Fund
- ❖ National Investment Bank of Jamaica (NIBJ)
- ❖ National Water Commission
- ❖ Petrojam Limited
- ❖ Petroleum Corporation of Jamaica
- ❖ Port Authority of Jamaica
- ❖ Sugar Industry Authority
- ❖ Transport Authority
- ❖ Urban Development Corporation

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17. School buses which are purchased by or on behalf of an educational institution approved by the Minister of Education and which are to be used exclusively in the transportation of students.

18. Goods and services acquired by the University of the West Indies and the Council of Legal Education, the University of Technology, the Northern Caribbean University for their use.

19. Re-imported goods on which tax has not been previously credited or refunded.

20. Motor vehicles as defined in section 11 of the Road Traffic Act each of a value not exceeding US\$ 25,000 CIF which are imported by the following category of persons in the circumstances specified subject to such terms, conditions or restrictions as the Minister may in writing direct

(a) persons recruited overseas for appointment in the public service or by a statutory body or authority or by a company wholly owned by the Government;

(b) a statutory body or authority

(c) persons recruited overseas as teachers by the Ministry of Education;

(d) persons employed in schools approved by the Ministry of Education—

(i) as principals and vice-principals; or

(ii) as teachers to implement, co-ordinate, or supervise any work experience programme approved by the Ministry of Education.

(e) persons recruited overseas by the University of the West Indies for employment at the Mona Campus or who, being employed at another Campus of the University, are transferred to the Mona Campus;

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(f) persons registered as medical practitioners employed to the Government or the University of the West Indies or the University Hospital of the West Indies;

(g) nurses employed to the University of the West Indies or the University Hospital of the West Indies who qualify for a full upkeep allowance;

(h) persons recruited overseas by private educational institutions approved by the Minister responsible for education;

(k) public officers who have served in Jamaican Foreign Missions for three years or more and who have been re-assigned to Jamaica or have gone on pre-retirement leave on returning to Jamaica;

(l) travelling officers in the public service who are in receipt of or are eligible for commuted allowance or full upkeep allowance;

(m) Parliamentarians;

(n) persons referred to in paragraphs (a), (e), (g) and (j) who, not being Jamaican nationals, are re-engaged on contract.

(o) Custodes;

(p) Chairmen of Parish Councils and the Mayor of the Kingston and St. Andrew Corporation;

(q) travelling officers in a statutory body approved by the Minister by Notice pursuant to paragraph (2) (q) of Tariff Heading No. Ex 87.02 of Part I of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972, who are in receipt of or eligible for commuted allowance or full up-keep allowance.

(r) travelling officers who are in receipt of or eligible for commuted or full upkeep allowance in one of the following organizations –

- ❖ Adoption Board
- ❖ Consumer Affairs Commission

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- ❖ Contractor General's Office
- ❖ Drug Abuse Secretariat
- ❖ Fair Trading Commission
- ❖ Fiscal Services (EDP) Limited a 4-H Club
- ❖ Institute of Sports Limited
- ❖ Integrity Commission
- ❖ Jamaica Fire Brigade
- ❖ Jamaica Movement for the Advancement of Literacy
- ❖ Jamaica National Heritage Trust
- ❖ Kingston and St. Andrew Corporation
- ❖ Metropolitan Parks and Markets Limited
- ❖ Natural Resources Conservation Authority
- ❖ Office of the Parliamentary Ombudsman
- ❖ Overseas Examination Office a Parish Council
- ❖ Real Estate Board
- ❖ Rural Agricultural Development Authority,
- ❖ Underground Water Authority;

(s) Councillors of a Parish Council or members of the Council of the Kingston and St. Andrew Corporation;

(t) a former Governor-General

(u) a former Prime Minister

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(v) Executive Secretaries Grade II or III in the public service who are in receipt of or are eligible for commuted allowance;

(w) members of the Mona Campus chapter of the West Indies Group of University Teachers (WIGUT);

(x) persons employed to the Electoral Advisory Committee as Regional Supervisors.

21. Items which the Commissioner of Inland Revenue is satisfied are acquired in circumstances under which they are exempt from customs duty pursuant to the following enactments –

- a) The Bauxite and Alumina Industries (Encouragement) Act.
- b) The Export Industry Encouragement Act.
- c) The Hotels (Incentives) Act.
- d) The Industrial Incentives Act.
- e) The Industrial Incentives (Factory Construction) Act.
- f) The Jamaica Export Free Zones Act.
- g) The Motion Picture Industry (Encouragement) Act.
- h) The Petroleum Act.
- i) 9. The Petroleum Refining Industry (Encouragement) Act.
- j) 10. The Resort Cottages (Incentives) Act.

22. Equipment and materials acquired for use solely and directly in a research and development programme registered with the National Commission on Science and Technology and certified by the Commission to be necessary for the execution either of the research segment of such

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programme or of the pilot or prototype stage of the development segment of such programme.