



ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE ADDRESSED TO THE
FINANCIAL SECRETARY AND THE FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28600-16
Website: <http://www.mof.gov.jm>
Email: info@mof.gov.jm

MINISTRY OF FINANCE AND THE PUBLIC SERVICE
30 NATIONAL HEROES CIRCLE
P.O. BOX 512
KINGSTON
JAMAICA

2008 April 24

Ref No: 565/017 "I"

To All Permanent Secretaries/Heads of Departments

Re: Revised 20% Duty Concession

Consequent on changes announced in 2008/2009 Budget presentation, the following guidelines will become applicable for the grant of the 20% concessionary rate of duty to qualified officers within the public service.

It should be noted that the provisions apply to persons who presently qualify for the benefit of the 20% concessionary rate of duty on motor cars, and should not be regarded as extending the benefit to employees of any government organization not currently enjoying the concession.

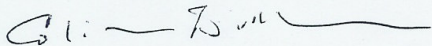
1. The concession is available to officers who are permanently appointed to positions that attract the full upkeep, commuted or fixed allowance. Persons employed on projects are not eligible for the benefit.
2. (a) With effect from May 1, 2008, applicants for the benefit are required to complete the attached application form.

(b) Application forms are to be accompanied by a recommendation from the Human Resource Department of the organization, which must include information on whether, commuted, upkeep or fixed allowance is attached to the post. It should also be indicated whether the applicant has ever benefited from a Concession and if so, the date on which the last concession was granted (inclusive of discretionary approvals).
3. The concession is applicable to vehicles with a maximum CIF value not exceeding US\$25,000.00 and an engine displacement not exceeding 2500 CC. Vehicles/cars that are not within these limits are not eligible for the benefit.

4. In keeping with the provisions of the Trade Act, the age of the vehicle/car being purchased should be under three (3) years.
5. The concession is available once every (5) years from the date of importation of the last vehicle/car on which it was received.
6. It is a requirement that where the concession is utilized, claims for upkeep, commuted/fixed allowance must be made in respect of the most recent concession car. Claims in respect of any other vehicle will not be honoured.
7. Where a person resigns from the Public Service before the three year restrictive period for the concession expires, the Ministry or Department should report the matter to the Ministry of Finance and the Public Service, as the duties/GCT that were remitted become payable.
8. Where a duty concession has been granted, the vehicle should not be sold or otherwise disposed of within three (3) years of the grant of the concession, failing which the duties/GCT that were remitted become payable in full.
9. In keeping with Government's motor vehicle policy, persons who have been assigned official motor vehicles are not eligible for the 20% duty concession. Persons who are eligible for and who decide not to take up this facility may benefit from the 20% duty concession. Where requests are being made under such circumstances, this Ministry should be advised in writing by the applicant that he/she is foregoing the option of being assigned an official vehicle for the next five years.
10. Persons employed on a minimum three (3) year contract/gratuity basis in a post that is on the Civil Service Establishment, may benefit from the facility, provided that the application is made within the first three (3) months of the commencement of the contract period. Such applications are to be accompanied by a copy of the contract of employment.

N.B.

- ◆ Incomplete applications will not be processed.
- ◆ Application forms are available for download from the Ministry of Finance and the Public Service's website www.mof.gov.jm.



Colin Bullock
Financial Secretary

Copy:	Houses of Parliament
	Parliamentary Ombudsman
	His Worship the Mayor – KSAC
	Chairman – Parish Councils
	Chairman – 4H Clubs
	Chairman – JAMAL
	Chairman – Overseas Examination Committee
	Chairman – Early Childhood Commission
	Chairman – Council of Community Colleges of Jamaica
	Commissioner – Jamaica Fire Brigade
	Hospital Administrator – University Hospital
	Secretary Manager – Integrity Commission
	Secretary – WIGUT
	Registrar – University of the West Indies
	Director General – Statistical Institute of Jamaica
	Executive Director – Bureau of Standards
	Office of Disaster Preparedness
	Scientific Research Council
	National Family Planning Board
	Broadcasting Commission
	Rural Agricultural Development Authority
	National Environmental Planning Agency
	Fair Trading Commission
	Drug Abuse Secretariat
	Consumer Affairs Commission
	Jamaica National Heritage Trust
	Jamaica Cultural Development Commission
	National Council on Education
	Social Development Commission
	Underground Water Authority
	Real Estate Board
	Fiscal Services Ltd.
	Jamaica Library Service
	Planning Institute of Jamaica
	Managing Director –
	General Manager –
	Director –
	Director General –
	Director of Elections
	Contractor General



MINISTRY OF FINANCE AND THE PUBLIC SERVICE
30 National Heroes Circle, Kingston 4, Jamaica
Phone: 876-922-8600-16 * Fax: 876-922-7097 * web: www.mof.gov.jm * email: tax@mof.gov.jm

APPLICATION FORM FOR 20% DUTY CONCESSION ON CUSTOMS DUTY AND EXEMPTIONS FROM OTHER DUTIES ORDINARILY PAYABLE IN RESPECT OF THE IMPORTATION OF MOTOR VEHICLES

You may fill out this form electronically and then print before submitting. If you choose not to do so, please use black or blue ink. Write or type in BLOCK CAPITALS, do not write in shaded areas, tick appropriate boxes where required and enter all dates in the format YYYY/MM/DD.

Taxpayer Registration Number									

Application Date		

I have previously received a concession: ☐ Yes ☐ No

If Yes, please specify date of last concession: _____

Title: ☐ Mr. ☐ Mrs. ☐ Miss ☐ Dr. ☐ Professor ☐ The Honourable

Maiden Name: _____

Surname: _____

First Name: _____

Middle Name: _____

Address _____

Mailing Address (if different) _____

Parish: _____

Parish: _____

Telephone: _____

(H)

(W)

(C)

Email: _____

Organization: _____

Address: _____

Post/Title: _____

Parish: _____

Grade/Level: _____

Vehicle Information

Make: _____

Cc Rating: _____

Model: _____

Fuel Type: ☐ Petrol ☐ Diesel

Year: _____

Unleaded Weight: _____

Country Of Origin: _____

CIF (USD): _____

Dealer: _____

☐ Purchasing Vehicle Locally ☐ Importing

PLEASE READ THE FOLLOWING TERMS AND CONDITIONS CAREFULLY BEFORE AFFIXING YOUR SIGNATURE.

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TERMS & CONDITIONS

Eligibility

1. The concession is applicable to motor cars as defined in Section 11 of the Road Traffic Act, which are imported or purchased by traveling officers.
2. If the vehicle has a CC rating that exceeds 2,500 and/or has a value exceeding US\$25,000 CIF then **NO CONCESSION IS APPLICABLE.**
3. Applicants must be officers appointed and confirmed in a traveling post in the public service and are in receipt of or eligible for full upkeep, commuted or fixed allowance;
4. The age of the car being purchased should be under three (3) years; **Commercial vehicles are not allowed.**
5. Traveling officers are eligible once every five (5) years for a duty concession from date of importation of the last concession vehicle;
6. It is a requirement that where a concession is utilized, claims for upkeep allowance and traveling can only be made in respect of the most recent concession vehicle; Claims for upkeep and traveling allowance in respect of any other vehicle will not be honoured.

The breach of the following conditions shall constitute a breach of the special conditions attached to the grant of the relevant duty concessions and exemptions. The applicant will be required on such a breach, to pay full amount remitted and a further monetary penalty. The relevant motor vehicle will become liable to forfeiture under section 32 of the Customs Act in the event of failure to pay the full duties.

Disposal

1. The car shall, within three (3) years of date of entry, be used exclusively for the purpose of the traveling officer to whom the concession and exemptions have been granted.
2. The car shall not be let or hired or utilized for commercial use within the aforementioned three (3) year period.
3. The officer to whom the concession is granted shall exercise continuous control over the car for the aforementioned three (3) year period.
4. Control over the car shall not, within the aforementioned three (3) year period, be vested in a person other than the traveling officer by a Power of Attorney or any other method.
5. Should the applicant resign from the public service within three (3) years of the date of importation/purchase of the car in respect of which a concession was granted, the full duty will become payable.
6. In cases where an officer is transferred to another Ministry/Department the matter should be referred to the Taxation Division of the Ministry of Finance for approval.

ALL APPLICATIONS SHOULD BE SUBMITTED WITH THE FOLLOWING DOCUMENTS: -

1. LETTER FROM HUMAN RESOURCE DEPARTMENT OF THE EMPLOYEE DETAILING THE GRADE AND POSITION OF THE INDIVIDUAL AND THE ELIGIBILITY FOR THE CONCESSION (I.E. CATEGORY OF TRAVELING OFFICER)
2. COPY OF PROFORMA INVOICE WITH DETAILS INCLUDING COST OF VEHICLE (C.I.F.) AND ENGINE SIZE/CAPACITY.
3. COPY OF A VALID JAMAICAN DRIVER'S LICENCE

IMPORTANT

Full duties shall become payable by the applicant if the Ministry of Finance determines that the applicant has knowingly given false or misleading information in order to obtain the duty concessions and exemptions.

I, the undersigned, apply for the grant of the twenty percent (20%) duty concession. I DECLARE that the information given in this application is correct and that I have read and agree to the requirements/terms and conditions expressed herein.

Applicant's Signature

Date.....

FOR OFFICIAL USE ONLY

RECEIVED BY: _____

DATE: _____

FILE REFERENCE NUMBER

PROCESSED BY: _____

DATE: _____