



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

Telephone No. 92-28800-16  
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Email: [info@mof.gov.jm](mailto:info@mof.gov.jm)

MINISTRY OF FINANCE AND PLANNING  
30 NATIONAL HEROES CIRCLE  
P.O. BOX 512  
KINGSTON  
JAMAICA

24<sup>th</sup> April 2013

**CIRCULAR #12**

**REFERENCE NO: 565/017**

**DIVISION: TAXATION POLICY DIVISION**

**All Permanent Secretaries  
Heads of Departments  
Chief Executive Officers**

**Re: Revised 20% Motor Vehicle Duty Concession Policy**

Consequent on changes announced in the 2011/2012 Budget Presentation and coupled with Cabinet Decisions #46/11 dated 28<sup>th</sup> November 2011 and #45/11 dated 21<sup>st</sup> November 2011, 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 an extension of the benefit to employees of government organizations who are not currently eligible for the benefit.

**Policy Governing the application and use of the Concession**

1. The concession is available to officers who are permanently appointed to positions that attract the full upkeep, commuted or fixed allowance approved by the Ministry of Finance and Planning.
2. **Persons employed on projects are not eligible for the benefit.** Persons employed on a minimum three (3) year contract/gratuity basis and are in posts that are on the Civil Service Establishment, may benefit from this facility, provided that the application is made to this Ministry within the first three (3) months of the commencement of the contract period and the facility is utilized within that stipulated time frame. Such applications are to be accompanied by a copy of the relevant pages of the contract of employment (i.e. at a minimum the pages which indicate the period of engagement, the position and the signatories to the contract). The pages with the remuneration are not necessary for submission.  
In the case of persons employed on fixed term contracts, consideration for the benefit is given within the first three months of the contract. Applications made outside of the three

(3) months are allowed only on condition that it is stated in writing by the Human Resource Department that the contract will be renewed based on satisfactory performance within three (3) years from the grant of the last concession failing this the remitted duties become payable.

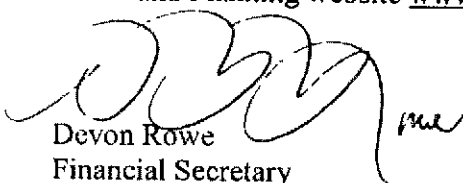
3. The concession is available once every five (5) years from the date of importation of the last vehicle on which a concession was received and once every Parliamentary term of office for Members of Parliament.
4. All applicants are required to complete and sign the **20% Motor Vehicle Duty Concession form**.
5. The Human Resource representative is to attest to the 20% Motor Vehicle Duty Concession form signed by the applicant.
6. The **20% Motor Vehicle Duty Concession form** is to be accompanied by a recommendation from the Human Resource Department of the organization, which should include information on whether commuted; upkeep or fixed allowance is attached to the post. The correspondence should also indicate whether the applicant has ever benefitted from a concession and if so, the date on which the last concession was granted (inclusive of any discretionary approvals) and whether or not the applicant has been or is eligible for an assigned motor vehicle
7. Based on Cabinet decision #45/11 dated November 21, 2011, Cabinet gave approval for an increase in the age of vehicles allowed to be imported into the island. In keeping with the provisions of the Trade Board Act, the age of cars and pick-ups (under 3,000 kg laden weight) (as per section 11 of the Road Traffic Act) allowed for the 20% concession, should be no older than five (5) and six (6) years respectively.
8. The concession is applicable to cars and pickups (under 3,000 kg laden weight) as per Section 11 of the Road Traffic Act, with no restriction on the engine displacement or c.c. rating.
9. The 20% concessionary rate will apply to a maximum CIF Value of US\$35,000 with full duties/SCT/GCT being payable on the excess thereof.
10. 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 vehicle secured at a 20% concessionary rate of tax. Claims in respect of any other vehicle should not be honoured except as provided for in The Staff Orders for The Public Service.
11. Where the concession has been granted, the vehicle should not be sold or otherwise disposed of within three (3) years of the use of the concession, failing which the CET/GCT/SCT remitted becomes payable in full.
12. In keeping with the 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 an assigned motor vehicle and who decide not to take up the facility may benefit from the 20% concession. Where the request is being made by the applicant, he/she must indicate in writing that they have opted to forgo the benefit of an assigned official vehicle for the next five years.

13. Applicants are reminded that where separation from the Service occurs, whether voluntary or involuntary, before the three (3) year restrictive period for the concession has expired, the Ministry/Department/Agency should report the matter to the Minister of Finance and Planning, as the full duties that were remitted when the car was acquired becomes due and payable.
14. Where an applicant qualifies by virtue of being elected to an office, if that person resigns from the office or disposes of the vehicle before three years have passed, then the full duties remitted become payable immediately.
15. All applications are to be accompanied by a copy of the applicant's valid Jamaican Drivers Licence.
16. Applications are to be submitted accompanied by a copy of an invoice with details including the cost of the vehicle (C.I.F. value), engine size/capacity, the year, make and model of the vehicle.
17. Applications for person who are close to retirement and will be leaving the service before the three (3) year restrictive period has expired are only considered on condition that:
  - (i) The officer cannot leave the Service prior to the commencement of his/her retirement whether voluntary or involuntary. If this occurs, the duties remitted become payable.
  - (ii) Whilst on retirement, the officer cannot sell, dispose or transfer the vehicle for a period of three (3) years from the date of use of the concession.
  - (iii) Once granted, no further requests for any amendment will be considered.

**N.B.**

- ◆ Incomplete applications will not be processed and will be returned to applicant's Human Resource Office.
- ◆ Material changes (motor vehicle, name etc.,) should be submitted through HR.
- ◆ Requests to withdraw the application should be submitted through HR.
- ◆ Revised application forms are available for download from the Ministry of Finance and Planning website [www.mof.gov.jm](http://www.mof.gov.jm).

  
Devon Rowe  
Financial Secretary

<b>Copy:</b> <b>Houses of Parliament</b> <b>Parliamentary Ombudsman</b> <b>Permanent Secretaries-</b>	<b>Office of the Prime Minister and the Ministry of Defence, Development, Information and Sports</b> <b>Ministry of Finance and Planning</b> <b>Ministry of Foreign Affairs and Foreign Trade</b> <b>Ministry of National Security</b> <b>Ministry of Education</b> <b>Ministry of Youth &amp; Culture</b> <b>Ministry of Water, Land, Environment and Climate Change</b> <b>Ministry of Health</b> <b>Ministry of Industry, Investment and Commerce</b> <b>Ministry of Justice</b> <b>Ministry of Labour and Social Security</b> <b>Ministry of Local Government and Community Development</b> <b>Ministry of Transport, Works and Housing</b> <b>Ministry Tourism and Entertainment</b> <b>Ministry Science, Technology, Energy and Mining</b> <b>Ministry of Agriculture and Fisheries</b>
<b>Her Worship the Mayor –</b> <b>Chairman –</b> <b>Chairman –</b> <b>Chairman –</b> <b>Chairman –</b> <b>Commissioner –</b>	<b>KSAC</b> <b>Parish Councils</b> <b>4H Clubs</b> <b>Jamaica Foundation for Lifelong Learning</b> <b>Overseas Examination Commission</b> <b>Jamaica Fire Brigade</b> <b>Independent Commission on Investigations</b> <b>Early Childhood Commission</b> <b>Integrity Commission</b>
<b>Secretary Manager –</b> <b>Secretary –</b> <b>Registrar –</b>	<b>WIGUT</b> <b>University of the West Indies</b> <b>University Hospital of the West Indies</b> <b>Statistical Institute of Jamaica</b> <b>Bureau of Standards</b> <b>Office of Disaster Preparedness</b> <b>Scientific Research Council</b> <b>National Family Planning Board</b> <b>Broadcasting Commission</b> <b>Rural Agricultural Development Authority</b> <b>National Environmental Planning Agency</b> <b>Fair Trading Commission</b> <b>Drug Abuse Secretariat</b> <b>Consumer Affairs Commission</b> <b>Jamaica National Heritage Trust</b>
<b>Director General –</b> <b>Executive Director –</b>	

<b>Managing Director –</b>	<b>Jamaica Cultural Development Commission National Council on Education Social Development Commission Underground Water Authority University Council of Jamaica</b>
<b>General Manager –</b>	<b>Fiscal Services Ltd. Office of the Children’s Advocate Council of Community Colleges</b>
<b>Director –</b>	<b>Jamaica Library Service</b>
<b>Director General –</b>	<b>Planning Institute of Jamaica</b>
<b>Director of Elections -</b>	<b>Electoral Office of Jamaica</b>
<b>Contractor General -</b>	<b>Office of the Contractor General</b>
<b>Managing Director -</b>	<b>National Irrigation Commission</b>
<b>Children’s Registrar -</b>	<b>Office of the Children’s Registry</b>
<b>Chief Executive Officer -</b>	<b>Registrar General Department</b>
<b>Administrator General -</b>	<b>Administrator General Department Firearms Licencing Authority</b>



MINISTRY OF FINANCE AND PLANNING  
30 National Heroes Circle, Kingston 4, Jamaica  
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## APPLICATION FORM FOR 20% MOTOR VEHICLE DUTY CONCESSION FOR TRAVELLING OFFICERS IN GOVERNMENT

THE FACILITY ALLOWS FOR THE PAYMENT OF 20% COMMON EXTERNAL TARIFF AND EXEMPTIONS FROM THE PAYMENT OF THE GENERAL CONSUMPTION TAX AND THE SPECIAL CONSUMPTION TAX 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: \_\_\_\_\_

### Personal Information

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: \_\_\_\_\_

### Employment Information

Organization: \_\_\_\_\_

Post/Title: \_\_\_\_\_

Address: \_\_\_\_\_

Grade/Level: \_\_\_\_\_

Parish: \_\_\_\_\_

### Vehicle Information

Make: \_\_\_\_\_

Cc Rating: \_\_\_\_\_

Model: \_\_\_\_\_

Fuel Type: ☐ Petrol ☐ Diesel

Year: \_\_\_\_\_

Unladen Weight \_\_\_\_\_

Country Of Origin: \_\_\_\_\_

CIF (USD). \_\_\_\_\_

Dealer \_\_\_\_\_

☐ Purchasing Vehicle Locally ☐ Importing

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

TERMS & CONDITIONS

Eligibility

- 1 The concession is applicable to motor cars and pickups (under 3,000 kg laden weight) which are imported or purchased by eligible travelling officers in the Government Service
- 2 The concession is applicable to motor cars and pickups (under 3,000 kg laden weight) and are not limited by engine displacement
- 3 The 20% Duty Concession will apply to a maximum CIF Value of US\$35, 000, with full Customs Duty/SCT/GCT being payable on the excess thereof
- 4 Applicants must be appointed in a travelling post in the public service and in receipt of or eligible for full upkeep, commuted or fixed allowance;
- 5 The age of the cars and pickups (under 3,000 kg laden weight) being purchased should be under five (5) and six (6) years respectively
- 6 Travelling officers eligible for the concession, can only access the benefit once every five (5) years from the date of use of the last concession and once every Parliamentary term of office for Members of Parliament
- 7. It is a requirement that where a concession is utilized, claims for upkeep allowance and travelling can only be made in respect of the most recent concession vehicle, Claims for upkeep and travelling 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 motorcar 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 primarily by the traveling officer to whom the concession and exemptions have been granted
- 2 The vehicle 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 vehicle shall not, within the aforementioned three (3) year period, be vested in a person other than the travelling officer by a Power of Attorney or any other method.
- 5 Should the applicant be separated from the public service (whether voluntarily or involuntarily) within three (3) years of the date of importation/purchase of the vehicle in respect of which a concession was granted, the full duties remitted 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 THEIR ELIGIBILITY FOR THE CONCESSION (I.E. PERMANENTLY APPOINTED IN A TRAVELING POST ON THE ESTABLISHMENT)
- 2. COPY OF PROFORMA INVOICE WITH DETAILS INCLUDING COST OF CAR (C.I.F.) AND ENGINE SIZE/CAPACITY.
- 3. COPY OF A VALID JAMAICAN DRIVER'S LICENCE
- 4. COMPLETED APPLICATION FORM
- 5. COPY OF EMPLOYMENT CONTRACT (WHERE THE APPLICANT IS ON A THREE (3) YEAR OR MORE CONTRACT)

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, and I attest that I have read and agree to the requirements/terms and conditions expressed herein and that the information I have provided in this application is true, accurate and complete to the best of my knowledge and I understand that any falsification, omission, or concealment of material fact will make me subject to the payment of the full duty applicable

Applicant's Signature ..... Date.....

I, the undersigned, do declare and certify that the above stated person to the best of my knowledge has complied with and fulfilled the eligibility requirements for the 20% duty concession based on the provisions of Ministry of Finance circular # dated . ....20 .

Name of Certifying Officer ..... Title of Certifying Officer . ....  
Signature ..... Date . ....

FOR OFFICIAL USE ONLY

RECEIVED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

PROCESSED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

FILE REFERENCE NUMBER  
\_\_\_\_\_