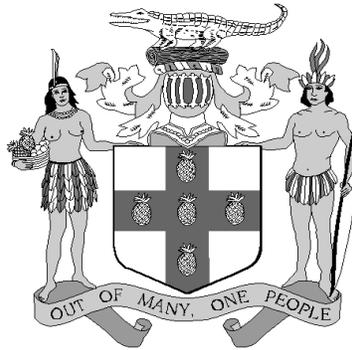


# JAMAICA



## REVENUE ESTIMATES 2025/2026

For the Financial Year Ending  
31<sup>st</sup> March 2026

Ministry of Finance and the Public Service

As Presented to the House of  
Representatives on the  
13<sup>th</sup> day of February 2025

**INDEX TO ESTIMATES OF REVENUE  
2025-2026**

|  | <b>Page<br/>No.</b> |
|--|---------------------|
| <b>A STATEMENT OF REVENUE ESTIMATES</b>  |                     |
| Statement I      Summary of Revenue and Loan Receipts                                  | 1                   |
| Statement II     Details of Revenue and Loan Receipts                                  | 2                   |
| <b>B STATEMENT OF FINANCING OF THE BUDGET</b>  |                     |
| Statement III    Summary of Revenue Estimates and Estimates of Expenditure             | 9                   |
| Statement IV    Statement of the Financing of the Estimates of Expenditure             | 12                  |
| Statement V     Statement of Statutory Expenditure Charged to the Consolidated<br>Fund | 13                  |
| Disclosure Note  | 15                  |

## 2025-2026 JAMAICA BUDGET

## STATEMENT I

## REVENUE AND LOAN RECEIPTS

## SUMMARY

| Head  | Account<br>2023/2024     | Estimates<br>2024/2025   | Consolidated<br>Fund Receipts<br>2024/2025<br>(Dec-2024) | Estimates<br>2025/2026   |
|---|--------------------------|--------------------------|--|--------------------------|
|   | \$                       | \$                       | \$   | \$                       |
| <b>I RECURRENT REVENUE</b>                            |                          |                          |  |                          |
| <b>TAXATION</b>                                       |                          |                          |  |                          |
| Customs   | 63,514,530,000           | 65,257,217,066           | 49,569,763,021   | 74,163,837,074           |
| Income Tax  | 251,829,621,668          | 300,258,759,409          | 186,029,874,811  | 339,504,171,904          |
| Stamp Duties  | 13,074,113,729           | 13,141,722,226           | 8,952,449,161  | 11,341,060,316           |
| Motor Vehicle Licences(Motor Vehicle Act)             | 5,891,877,908            | 5,496,329,853            | 3,998,262,763  | 5,460,841,959            |
| Other Licences  | 1,268,522,157            | 1,488,700,373            | 75,687,467   | 689,211,682              |
| Travel Tax  | 28,674,790,000           | 34,138,653,118           | 20,731,058,398   | 29,266,614,390           |
| Betting, Gaming and Lotteries-Duties, Fees and Levies | 9,661,920,940            | 10,179,701,612           | 6,214,296,400  | 10,933,275,410           |
| Education Tax   | 48,119,125,402           | 53,620,847,724           | 37,536,990,191   | 55,162,394,889           |
| Contractors Levy                                      | 3,118,889,465            | 3,137,826,800            | 2,094,500,657  | 2,997,987,719            |
| General Consumption Tax                               | 279,036,663,433          | 298,362,266,789          | 193,940,179,669  | 305,472,176,968          |
| Special Consumption Tax                               | 104,002,808,053          | 99,050,067,010           | 70,095,858,104   | 100,404,354,027          |
| Environmental Levy                                    | 6,620,368,517            | 6,697,555,737            | 6,630,540,683  | 7,050,920,580            |
| Telephone Call Tax                                    | 3,607,997,396            | 3,199,376,117            | 731,107,688  | 2,730,122,513            |
| Guest Accomodation Room Tax                           | 3,592,752,403            | 3,979,432,867            | 2,001,227,858  | 3,316,739,864            |
| Minimum Business Tax                                  | -                        | -                        | 50,568,038   | -                        |
| Quarry Tax  | 110,054,579              | 91,592,770               | 195,008,000  | 240,044,359              |
| Import Licences-Trade Board                           | 327,036,504              | 551,338,417              | 248,368,300  | 363,645,487              |
| Telecommunication Licences                            | 1,844,736,282            | 581,452,110              | 803,696,172  | 396,497,488              |
| <b>TOTAL</b>  | <b>824,295,808,436</b>   | <b>899,232,839,998</b>   | <b>589,899,437,382</b>                                   | <b>949,493,896,631</b>   |
| <b>II NON-TAX REVENUE</b>                             | <b>65,228,522,021</b>    | 128,844,580,000          | 139,877,194,023  | 139,816,400,000          |
| MISCELLANEOUS RECEIPTS (UNCLASSIFIED)                 | -                        | -                        | 2,574,654  | -                        |
| <b>TOTAL RECURRENT REVENUE</b>                        | <b>889,524,330,457</b>   | <b>1,028,077,419,998</b> | <b>729,779,206,058</b>                                   | <b>1,089,310,296,631</b> |
| <b>III CAPITAL REVENUE</b>                            |                          |                          |  |                          |
| Land Sales  | -                        | -                        | -  | -                        |
| Loan Repayments                                       | 168,331,257              | -                        | 1,541,708,955  | -                        |
| Extraordinary Receipts: Miscellaneous                 | 15,826,200,000           | 14,502,700,000           | 13,603,157,455   | 4,946,000,000            |
| <b>TOTAL CAPITAL REVENUE</b>                          | <b>15,994,531,257</b>    | <b>14,502,700,000</b>    | <b>15,144,866,411</b>                                    | <b>4,946,000,000</b>     |
| <b>TOTAL RECURRENT AND CAPITAL REVENUE</b>            | <b>905,518,861,714</b>   | <b>1,042,580,119,998</b> | <b>744,924,072,469</b>                                   | <b>1,094,256,296,631</b> |
| <b>IV GRANTS</b>                                      |                          |                          |  |                          |
| <b>(I) TRANSFER FROM CAPITAL DEVELOPMENT FUND</b>     |                          |                          |  |                          |
| Transfers to Current Account                          | 1,283,400,000            | 887,500,000              | -  | 812,000,000              |
| Transfers to Capital Account                          | -                        | -                        | -  | -                        |
| Other   | -                        | -                        | -  | -                        |
| <b>(II) EXTERNAL GRANTS</b>                           |                          |                          |  |                          |
| Grants from the European Union                        | -                        | -                        | 401,069,625  | -                        |
| Miscellaneous Grants                                  | -                        | -                        | 11,255,491   | -                        |
| Other Grants  | 6,591,107,000            | 4,629,700,000            | 2,652,516,085  | 5,960,800,000            |
| <b>TOTAL GRANTS</b>                                   | <b>7,874,507,000</b>     | <b>5,517,200,000</b>     | <b>3,064,841,202</b>                                     | <b>6,772,800,000</b>     |
| <b>V LOAN RECEIPTS</b>                                |                          |                          |  |                          |
| Loan receipts   | 139,472,470,766          | 191,440,400,000          | 101,622,635,760  | 158,441,900,000          |
| <b>TOTAL LOAN RECEIPTS</b>                            | <b>139,472,470,766</b>   | <b>191,440,400,000</b>   | <b>101,622,635,760</b>                                   | <b>158,441,900,000</b>   |
| <b>TOTAL REVENUE AND LOAN RECEIPTS</b>                | <b>1,052,865,839,480</b> | <b>1,239,537,719,998</b> | <b>849,611,549,431</b>                                   | <b>1,259,470,996,631</b> |

The Consolidated Fund Receipts are subject to change

## 2025/2026 JAMAICA BUDGET

## STATEMENT II

## DETAILS OF REVENUE AND LOAN RECEIPTS

| REVENUE ITEM DESCRIPTION                                    | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|---|---|--------------------------|---|--------------------------|---|
|   | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>  |   |                          |   |                          |   |
| Import Duties   | 63,514,530,000                            | 65,257,217,066           | 49,569,763,021  | 74,163,837,074           | 8,906,620,008                               |
| Income Tax-Companies  | 97,019,483,421                            | 121,380,420,896          | 51,660,853,426  | 126,784,627,070          | 5,404,206,174                               |
| Income Tax- Individuals                                     | 124,213,346,504                           | 137,868,838,432          | 104,855,443,043                                       | 170,176,157,079          | 32,307,318,647                              |
| Tax on Interest/Dividend                                    | 30,596,791,743                            | 41,009,500,079           | 29,513,578,342  | 42,543,387,755           | 1,533,887,676                               |
| Stamp Duties (local)  | 8,655,713,729                             | 8,690,229,871            | 3,153,005,116   | 6,442,959,600            | -2,247,270,271                              |
| Stamp Duties (import)                                       | 4,418,400,000                             | 4,451,492,355            | 5,799,444,045   | 4,898,100,716            | 446,608,361                                 |
| Motor Vehicle Licences (Motor Vehicle Act)                  | 5,891,877,908                             | 5,496,329,853            | 3,998,262,763   | 5,460,841,959            | -35,487,894                                 |
| Customs Brokers   | 2,350,928                                 | 3,780,766                | 261,500   | 4,172,788                | 392,022                                     |
| Gaming Machines   | 1,044,289,051                             | 1,127,088,434            | 36,969,970  | 1,443,954,423            | 316,865,989                                 |
| Tourist Shop Licence  | 31,822,356                                | 51,176,749               | 933,486   | 81,483,184               | 30,306,435                                  |
| Tourist Shop Operators Licence                              | 52,169,978                                | 83,899,818               | 1,866,971   | 142,599,255              | 58,699,437                                  |
| Hotel Licence Duty  | 19,499,029                                | 31,358,361               | 3,583,800   | 59,609,859               | 28,251,498                                  |
| Other Licences  | 118,390,815                               | 191,396,245              | 14,211,626  | 401,346,596              | 209,950,351                                 |
| Other Licences  |   |                          | 17,860,114  |                          | 0   |
| Travel Tax  | 20,846,572,330                            | 24,818,800,817           | 15,639,443,676  | 21,276,828,662           | -3,541,972,155                              |
| Passenger Levy  | 7,828,217,670                             | 9,319,852,301            | 5,091,614,722   | 7,989,785,728            | -1,330,066,573                              |
|   | 9,661,920,940                             | 10,179,701,612           | 6,214,296,400   | 9,489,320,986            | -690,380,626                                |
| Betting, Gaming and Lotteries-Duties, Fees and Levies       |   |                          |   |                          |   |
| Education Tax   | 48,119,125,402                            | 53,620,847,724           | 37,536,990,191  | 55,162,394,889           | 1,541,547,165                               |
| Contractors Levy  | 3,118,889,465                             | 3,137,826,800            | 2,094,500,657   | 2,997,987,719            | -139,839,081                                |
| General Consumption Tax                                     | 156,438,503,433                           | 172,902,646,791          | 90,787,511,731  | 165,946,863,115          | -6,955,783,676                              |
| General Consumption Tax                                     | 122,598,160,000                           | 125,459,620,000          | 103,152,667,938                                       | 139,525,313,853          | 14,065,693,853                              |
| Special Consumption Tax                                     | 30,631,243,667                            | 24,832,869,573           | 55,902,804,429  | 23,660,626,417           | -1,172,243,156                              |
| Special Consumption Tax                                     | 73,371,564,386                            | 74,217,197,437           | 14,193,053,675  | 76,743,727,611           | 2,526,530,174                               |
| Environmental Levy  | 752,164,738                               | 5,835,186,828            | 2,486,699,758   | 6,076,263,777            | 241,076,949                                 |
| Environmental Levy  | 5,868,203,779                             | 862,368,909              | 4,143,840,925   | 974,656,803              | 112,287,894                                 |
| Telephone Call Tax  | 3,607,997,396                             | 3,199,376,117            | 731,107,688   | 2,730,122,513            | -469,253,604                                |
| Guest Accomodation Room Tax                                 | 3,592,752,403                             | 3,979,432,867            | 2,001,227,858   | 3,316,739,864            | -662,693,003                                |
| Minimum Business Tax  |   |                          | 50,568,038  |                          | 0   |
| Quarry Tax  | 110,054,579                               | 91,592,770               | 195,008,000   | 240,044,359              | 148,451,589                                 |
| Import Licences-Trade Board                                 | 327,036,504                               | 551,338,417              | 248,368,300   | 363,645,487              | -187,692,930                                |
| Telecommunication Licences                                  | 1,844,736,282                             | 581,452,110              | 803,696,172   | 396,497,488              | -184,954,622                                |
| <b>TOTAL TAX REVENUE</b>                                    | <b>824,295,808,436</b>                    | <b>899,232,839,998</b>   | <b>589,899,437,382</b>                                | <b>949,493,896,631</b>   | <b>50,261,056,633</b>                       |
| <b>HIS EXCELLENCY THE GOVERNOR GENERAL AND STAFF</b>        |   |                          |   |                          |   |
| Processing Fees   |   |                          | -   |                          |   |
| Miscellaneous Receipts                                      | 4,371                                     | 4,371                    | -   | -                        | -4,371                                      |
| <b>TOTAL- HIS EXCELLENCY THE GOVERNOR GENERAL AND STAFF</b> | <b>4,371</b>                              | <b>4,371</b>             | <b>-</b>  | <b>-</b>                 | <b>-4,371</b>                               |
| <b>HOUSE OF PARLIAMENT</b>                                  |   |                          |   |                          |   |
| Miscellaneous Fees (Food & Beverage)                        | 5,600,000                                 | 5,600,000                | 79,860  | -                        | -5,600,000                                  |
| <b>TOTAL- HOUSE OF PARLIAMENT</b>                           | <b>5,600,000</b>                          | <b>5,600,000</b>         | <b>79,860</b>   | <b>-</b>                 | <b>-5,600,000</b>                           |
| <b>PUBLIC PROCUREMENT COMMISSION (PPC)</b>                  |   |                          |   |                          |   |
| Registration Fees   | 7,350,000                                 | -                        | -   | -                        | 0   |
| <b>TOTAL- PUBLIC PROCUREMENT COMMISSION</b>                 | <b>7,350,000</b>                          | <b>-</b>                 | <b>-</b>  | <b>-</b>                 | <b>0</b>                                    |
| <b>AUDITOR GENERAL'S DEPARTMENT</b>                         |   |                          |   |                          |   |
| Audit Fees  |   |                          |   |                          | 0   |
| Miscellaneous Fees  | 3,000                                     | 5,000                    | 540   | 142,500                  | -147,500                                    |
| <b>TOTAL- AUDITOR GENERAL'S DEPARTMENT</b>                  | <b>3,000</b>                              | <b>5,000</b>             | <b>540</b>  | <b>142,500</b>           | <b>-147,500</b>                             |
| <b>OFFICE OF THE SERVICES COMMISSIONS</b>                   |   |                          |   |                          |   |
| Processing Fees   | 7,000                                     | 7,500                    | -   | 11,500                   | 4,000                                       |
| Miscellaneous Fees  | 67,000                                    | 5,000                    | 5,140   | 40,000                   | 35,000                                      |
| <b>TOTAL-OFFICE OF THE SERVICES COMMISSIONS</b>             | <b>74,000</b>                             | <b>12,500</b>            | <b>5,140</b>  | <b>51,500</b>            | <b>39,000</b>                               |
| <b>OFFICE OF THE PRIME MINISTER</b>                         |   |                          |   |                          |   |
| Rental Charges  | 2,200,000                                 | 2,400,000                | -   | 3,000,000                | 600,000                                     |
| Irrevocable Order   | 10,000                                    | 15,000                   | -   | 12,000                   | -3,000                                      |

## 2025/2026 JAMAICA BUDGET

## STATEMENT II

## DETAILS OF REVENUE AND LOAN RECEIPTS

| REVENUE ITEM DESCRIPTION   | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|--|---|--------------------------|---|--------------------------|---|
|  | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>   |   |                          |   |                          |   |
| Miscellaneous Receipts   | 485,000                                   | 2,000,000                | 2,489,473   | 2,000,000                | 0   |
| <b>TOTAL-OFFICE OF THE PRIME MINISTER</b>                                  | <b>2,695,000</b>                          | <b>4,415,000</b>         | <b>2,489,473</b>                                      | <b>5,012,000</b>         | <b>597,000</b>                              |
| <b>ELECTORAL COMMISSION</b>  |   |                          |   |                          |   |
| Registration and ID Card Service   | -   | -                        | -   | -                        | 0   |
| Miscellaneous Receipts   | -   | -                        | -   | -                        | 0   |
| <b>TOTAL- ELECTORAL COMMISSION</b>   | <b>-</b>                                  | <b>-</b>                 | <b>-</b>  | <b>-</b>                 | <b>0</b>                                    |
| <b>OFFICE OF THE CABINET</b>   |   |                          |   |                          |   |
| Irrevocable Order  | 8,000                                     | 3,000                    | -   | 1,000                    | -2,000                                      |
| Miscellaneous Receipts   | 14,000                                    | 30,000                   | 239   | 10,000                   | -20,000                                     |
| <b>TOTAL- OFFICE OF THE CABINET</b>  | <b>22,000</b>                             | <b>33,000</b>            | <b>239</b>  | <b>11,000</b>            | <b>-22,000</b>                              |
| <b>MINISTRY OF TOURISM</b>   |   |                          |   |                          |   |
| Irrevocable Order  | 5,000                                     | 4,000                    | -   | 1,500                    | -2,500                                      |
| Miscellaneous Receipts   | 3,050,000                                 | 70,000                   | 728,452   | 6,000                    | -64,000                                     |
| De- earmarked Funds - TEF/ CHASE   | 8,548,357,191                             | 8,978,850,050            | 7,031,172,706   | 11,522,796,001           | 2,543,945,951                               |
| <b>TOTAL- MINISTRY OF TOURISM</b>  | <b>8,551,412,191</b>                      | <b>8,978,924,050</b>     | <b>7,031,901,158</b>                                  | <b>11,522,803,501</b>    | <b>2,543,879,451</b>                        |
| <b>MINISTRY OF ECONOMIC GROWTH AND JOB CREATION</b>                        |   |                          |   |                          |   |
| Miscellaneous Receipts   | 970,415                                   | -                        | -   | -                        | 0   |
| <b>TOTAL- MINISTRY OF ECONOMIC GROWTH AND JOB CREATION</b>                 | <b>970,415</b>                            | <b>-</b>                 | <b>-</b>  | <b>-</b>                 | <b>0</b>                                    |
| <b>NATIONAL LAND AGENCY</b>  |   |                          |   |                          |   |
| Miscellaneous Receipts (50% of Profit)                                     |   |                          | 50,000,000  |                          |   |
| Assurance Fund (100% of Gross Receipts)                                    | 89,631,000                                | 54,041,000               | -   | 60,054,720               | 6,013,720                                   |
| Rents - Crown Lands and Other Government Properties                        | 178,000,000                               | 167,621,000              | -   | 154,093,000              | -13,528,000                                 |
| Land Settlement Properties   | 35,637,000                                | 34,781,000               | -   | 35,443,000               | 662,000                                     |
| Rental of Land-Leased properties   | -   | -                        | -   | -                        | 0   |
| Attorney's Fee/ Photocopying   | -   | -                        | -   | -                        | 0   |
| Miscellaneous Receipts   | 24,849,000                                | 306,000                  | 6,638   | 3,218,750                | 2,912,750                                   |
| Other Receipts (Including Crown Property Sales)                            | 280,318,000                               | 123,560,000              | -   | 293,258,000              | 169,698,000                                 |
| <b>TOTAL NATIONAL LAND AGENCY</b>  | <b>608,435,000</b>                        | <b>380,309,000</b>       | <b>50,006,638</b>                                     | <b>546,067,470</b>       | <b>165,758,470</b>                          |
| <b>MINISTRY OF FINANCE AND THE PUBLIC SERVICE</b>                          |   |                          |   |                          |   |
| Fees- Banking Licence Registration (1973) - Commercial Banks               | 461,751,612                               | 526,379,788              | 318,688,202   | 622,675,199              | 96,295,411                                  |
| Profits in Government owned companies-Dividends and Financial Distribution | 16,649,170,000                            | 25,999,402,410           | 9,696,488,134   | 66,199,422,512           | 40,200,020,102                              |
| Sale of Unserviceable Stores   | 75,000,000                                | 75,000,000               | -   | 95,000,000               | 20,000,000                                  |
| BOJ Profits  | -   | -                        | 4,661,547,000   | 4,000,000,000            | 4,000,000,000                               |
| Sale of Gazettes   | 2,516,800                                 | 2,516,800                | -   | 3,571,410                | 1,054,610                                   |
| Fees-Scotia Bank Jamaica Economic Growth Fund                              | -   | -                        | -   | -                        | 0   |
| Fees-FIA Licence Registration  | 2,774,420                                 | 1,537,255                | -   | 2,564,020                | 1,026,765                                   |
| Fees-Building Societies  | 47,602,060                                | 45,298,970               | -   | 46,856,040               | 1,557,070                                   |
| Sale of Forfeited Goods-FID  | 296,550,000                               | 296,550,000              | -   | 16,738,338               | -279,811,662                                |
| Cash Seized and Forfeited  | 24,000,000                                | 24,000,000               | 50,000  | 20,000,000               | -4,000,000                                  |
| Miscellaneous Receipts   | 31,460,000                                | 45,174,957,147           | 77,867,690,861  | 81,460,000               | -45,093,497,147                             |
| Forfeiture of Loan Agreement (MDB)   | 20,000,000                                | 20,000,000               | 288,522   | 20,000,000               | 0   |
| <b>TOTAL- MINISTRY OF FINANCE AND THE PUBLIC SERVICE</b>                   | <b>17,610,824,892</b>                     | <b>72,165,642,370</b>    | <b>92,544,752,718</b>                                 | <b>71,108,287,519</b>    | <b>-1,057,354,851</b>                       |
| <b>ACCOUNTANT GENERAL'S DEPARTMENT</b>                                     |   |                          |   |                          |   |
| Interest on On Lent Loans  | 2,333,000,000                             | 2,103,144,918            | 686,833,520   | 1,795,456,029            | -307,688,889                                |
| Interest Earned on Local Currency Bank Accounts                            | 2,500,190,754                             | 2,785,479,804            | 2,814,656,007   | 3,790,403,423            | 1,004,923,619                               |
| Interest Earned on Foreign Currency Bank Accounts                          | 756,587,565                               | 2,329,064,500            | 2,468,811,247   | 3,324,665,813            | 995,601,313                                 |
| Interest Earned on Loans and Advances to Public Officers                   | 2,456,328                                 | 2,480,891                | 6,055,198   | 8,154,333                | 5,673,442                                   |
| Interest on Government Deposits(MDA)                                       | 658,765                                   | 665,353                  | 514,739   | 519,887                  | -145,466                                    |
| PDCF Interest -Global Bonds Interest                                       | 5,144,400,000                             | 3,878,895,633            | 561,318,783   | 6,800,980,736            | 2,922,085,103                               |

## 2025/2026 JAMAICA BUDGET

## STATEMENT II

## DETAILS OF REVENUE AND LOAN RECEIPTS

| REVENUE ITEM DESCRIPTION                                       | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|--|---|--------------------------|---|--------------------------|---|
|  | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>   |   |                          |   |                          |   |
| PDCF Interest - Local Investments JUTC Interest                |   |                          | 2,013,986,854   |                          | 0   |
| Pension Contributions: 5 % Contribution Scheme                 | 5,645,327,100                             | 12,817,343,985           | 7,396,387,866   | 10,354,943,012           | -2,462,400,973                              |
| Recovery of Pension and Salary                                 | 43,521,221                                | 21,760,611               | 44,863,754  | 60,416,522               | 38,655,911                                  |
| Chancery Fund Commission                                       | 717,932                                   | 725,112                  | -   | -                        | -725,112                                    |
| Sale of Receipt Books  | 1,458,392                                 | 750,000                  | 479,305   | 645,464                  | -104,536                                    |
| Recovery of Prior Years' Expenditure                           | 27,205,143                                | 27,477,195               | 65,310,079  | 87,950,906               | 60,473,711                                  |
| Processing Fees- Salary Deduction                              | 1,415,424                                 | 1,429,578                | 713,780   | 961,224                  | -468,354                                    |
| Miscellaneous Receipts   | 8,776,911,840                             | 9,968,986,498            | 15,712,496,364  | 16,241,867,543           | 6,272,881,045                               |
| <b>TOTAL- ACCOUNTANT GENERAL'S DEPARTMENT</b>                  | <b>25,233,850,464</b>                     | <b>33,938,204,078</b>    | <b>31,772,427,498</b>                                 | <b>42,466,964,892</b>    | <b>8,528,760,814</b>                        |
| <b>JAMAICA CUSTOMS AGENCY</b>                                  |   |                          |   |                          |   |
| Warehouse Fees   | 10,613,070                                | 11,674,377               | 43,095,213  | 11,850,000               | 175,623                                     |
| Receipts from Sale of Seized Items                             | 177,391,280                               | 83,373,901               | 24,647,574  | 125,060,852              | 41,686,951                                  |
| Penalty Payments for Breaches of Customs Act and Regulations   | 138,615,548                               | 180,200,213              | 85,073,425  | 181,459,674              | 1,259,461                                   |
| Net Service Charge for Shipping and Airline Carriers           | 850,915,664                               | -                        | -   | -                        | 0   |
| Processing 5% PAJ  | 150,603,464                               | 155,121,568              | 65,511,423  | -                        | -155,121,568                                |
| Standard and Compliance Fees                                   | 69,922,074                                | 73,418,178               | 83,312,175  | 77,089,087               | 3,670,909                                   |
| Customs User/ Administration Fee                               | 1,505,750,000                             | -                        | -   | -                        | 0   |
| Irrevocable Standing Orders                                    | 35,000                                    | 35,000                   | -   | 37,000                   | 2,000                                       |
| Miscellaneous Receipts   | 476,578                                   | 476,578                  | 31,112,344  | 455,427                  | -21,151                                     |
| <b>TOTAL- JAMAICA CUSTOMS AGENCY</b>                           | <b>2,904,322,678</b>                      | <b>504,299,815</b>       | <b>332,752,153</b>                                    | <b>395,952,040</b>       | <b>-108,347,775</b>                         |
| <b>TAX ADMINISTRATION OF JAMAICA</b>                           |   |                          |   |                          |   |
| Penalty for late and non-payment of sundry taxes and licences  |   | 3,600,000                | -   | 5,200,000                |   |
| Penalty for Breaches of Spirit Licences                        | 276,000                                   | 534,600                  | -   | 500,000                  | -34,600                                     |
| Property Tax (2.5%)  | 263,000,000                               | 258,127,700              | 190,349,913   | 250,000,000              | -8,127,700                                  |
| National Health Fund(NHF 2.5%)                                 |   | -                        | 7,183   |                          | 0   |
| Passport Immigration & Citizenship Agency Fee 0.5%             | 624,000                                   | 455,700                  | 286,764   | 440,500                  | -15,200                                     |
| Road Maintenance Fund 2.5%                                     | 73,000,000                                | 67,070,000               | 49,908,372  | 70,000,000               | 2,930,000                                   |
| Special Consumption Tax 2.5%                                   |   | -                        | -   |                          | 0   |
| Island Traffic Authority 20%                                   | 15,100,000                                | 16,961,000               | 11,151,359  | 17,000,000               | 39,000                                      |
| Police User Fees   | 497,000,000                               | 491,045,000              | 289,167,400   | 450,000,000              | -41,045,000                                 |
| Trade Licence 2.5%   | 11,000,000                                | 11,001,000               | 9,901,556   | 14,400,000               | 3,399,000                                   |
| Miscellaneous Receipts   | 40,000,000                                | 19,049,900               | 38,725,302  | 22,500,000               | 3,450,100                                   |
| Firearm Licensing Authority User Fees                          |   |                          | -   |                          | 0   |
| Net Service Charge for services rendered by Excise Officers    |   |                          | -   |                          | 0   |
| <b>TOTAL-TAX ADMINISTRATION OF JAMAICA</b>                     | <b>900,000,000</b>                        | <b>867,844,900</b>       | <b>589,497,850</b>                                    | <b>830,040,500</b>       | <b>-39,404,400</b>                          |
| <b>MINISTRY OF NATIONAL SECURITY</b>                           |   |                          |   |                          |   |
| Sale of Services- CRDC   | 15,000,000                                | 15,012,000               | -   | 3,500,000                | -11,512,000                                 |
| Miscellaneous Receipts   | 4,000,000                                 | 4,200,000                | 15,759,744  | -                        | -4,200,000                                  |
| <b>TOTAL- MINISTRY OF NATIONAL SECURITY</b>                    | <b>19,000,000</b>                         | <b>19,212,000</b>        | <b>15,759,744</b>                                     | <b>3,500,000</b>         | <b>-15,712,000</b>                          |
| <b>JAMAICA DEFENCE FORCE</b>                                   |   |                          |   |                          |   |
| Rental of Lettings (Land and Buildings) Soldier's Contribution | -   | 1,000,000                | -   | 3,000,000                | 2,000,000                                   |
| Soldiers' Contribution to various services                     | -   | 28,000,000               | 12,122,081  | 28,500,000               | 500,000                                     |
| Miscellaneous Receipts JDF                                     | -   | 4,200,000                | 856,396   | 6,600,000                |   |
| <b>TOTAL-JAMAICA DEFENCE FORCE</b>                             | <b>-</b>                                  | <b>33,200,000</b>        | <b>12,978,476</b>                                     | <b>38,100,000</b>        | <b>2,500,000</b>                            |
| Miscellaneous Receipts   | 41,038,557                                | 22,400,398               | 38,544,824  | 24,408,108               | 2,007,710                                   |
| <b>TOTAL-POLICE DEPARTMENT</b>                                 | <b>41,038,557</b>                         | <b>22,400,398</b>        | <b>38,544,824</b>                                     | <b>24,408,108</b>        | <b>2,007,710</b>                            |
| <b>DEPARTMENT OF CORRECTIONAL SERVICES</b>                     |   |                          |   |                          |   |
| Sundry Fines and Contribution                                  | 4,900,000                                 |                          | 788,856   | 5,332,100                | -5,332,100                                  |
| Miscellaneous Receipts   |   | 3,233,600                | 1,703,278   |                          |   |
| <b>TOTAL - DEPARTMENT OF CORRECTIONAL SERVICES</b>             | <b>4,900,000</b>                          | <b>3,233,600</b>         | <b>2,492,134</b>                                      | <b>5,332,100</b>         | <b>-5,332,100</b>                           |

## 2025/2026 JAMAICA BUDGET

## STATEMENT II

## DETAILS OF REVENUE AND LOAN RECEIPTS

| REVENUE ITEM DESCRIPTION   | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|--|---|--------------------------|---|--------------------------|---|
|  | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>   |   |                          |   |                          |   |
| <b>MINISTRY OF JUSTICE</b>   |   |                          |   |                          |   |
| Other Court Fines  | 221,500,000                               | 324,898,000              | 156,145,711   | 399,960,000              | 75,062,000                                  |
| Miscellaneous Receipts   | 463,050                                   | 889,500                  | 5,569,273   | 3,700,000                | 2,810,500                                   |
| Tender Documents   |   |                          | -   | -                        |   |
| <b>TOTAL- MINISTRY OF JUSTICE</b>                                  | <b>435,590,250</b>                        | <b>325,787,500</b>       | <b>161,714,984</b>                                    | <b>403,660,000</b>       | <b>77,872,500</b>                           |
| <b>MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE</b>               |   |                          |   |                          |   |
| Visa Fees from Overseas Missions                                   | 11,195,612                                | 11,847,840               | -   |                          | -11,847,840                                 |
| Authentication fees  | 7,463,724                                 | 7,898,540                | 165,902   | 18,415,000               | 10,516,460                                  |
| Rush fees  | 1,865,936                                 | 1,974,640                | -   |                          | -1,974,640                                  |
| Consul fees  | 10,449,237                                | 11,058,020               | -   |                          | -11,058,020                                 |
| Postage fees   | 1,492,749                                 | 1,579,740                | -   |                          | -1,579,740                                  |
| Miscellaneous Receipts   | 4,851,442                                 | 5,134,080                | 10,708,551  |                          | -5,134,080                                  |
| <b>TOTAL- MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE</b>        | <b>37,318,700</b>                         | <b>39,492,860</b>        | <b>10,874,453</b>                                     | <b>18,415,000</b>        | <b>-21,077,860</b>                          |
| <b>MINISTRY OF LABOUR AND SOCIAL SECURITY</b>                      |   |                          |   |                          |   |
| Reimbursement - NIS  | 890,074,000                               | 1,214,000,000            | 361,923,747   | 1,606,451,000            | 392,451,000                                 |
| Fees - Factories Registration Act                                  | 2,500,000                                 | 2,640,000                | 1,456,241   | 2,082,000                | -558,000                                    |
| Fees - Employment Agencies Registration Act                        | 740,000                                   | 780,000                  | 537,944   | 505,000                  | -275,000                                    |
| Fees - Recruiting of Workers Act                                   | -   | -                        | -   | -                        | 0   |
| Work Permit  | 1,100,000,000                             | 1,100,000,000            | 662,332,497   | 1,270,500,000            | 170,500,000                                 |
| Miscellaneous Receipts   | 1,833,000                                 | 1,925,000                | 1,152,638   | 2,021,000                | 96,000                                      |
| <b>TOTAL-MINISTRY OF LABOUR AND SOCIAL SECURITY</b>                | <b>1,995,147,000</b>                      | <b>2,319,345,000</b>     | <b>1,027,403,066</b>                                  | <b>2,881,559,000</b>     | <b>562,214,000</b>                          |
| <b>TOTAL- MINISTRY OF EDUCATION AND YOUTH</b>                      |   |                          |   |                          |   |
| Fees from Jamaica School Certificate Examinations                  |   |                          | -   |                          |   |
| Rental of EDDC and other Buildings                                 | 1,200,000                                 | 1,200,000                | 238,448   | 2,000,000                | 800,000                                     |
| Repayment of Bonds by Teachers                                     | 3,000,000                                 | 3,000,000                | -   | 2,500,000                | -500,000                                    |
| Transcripts  | 1,200                                     | 1,200                    | -   | 1,200                    | 0   |
| Recovery of Previous years Expenditure                             | 12,000,000                                | 10,000,000               | 53,688,706  | 230,000,000              | 220,000,000                                 |
| Miscellaneous Receipts   | 9,600,000                                 | 234,000,000              | 32,955,452  | 58,000,000               | -176,000,000                                |
| <b>TOTAL- MINISTRY OF EDUCATION AND YOUTH</b>                      | <b>25,801,200</b>                         | <b>248,201,200</b>       | <b>86,882,607</b>                                     | <b>292,501,200</b>       | <b>44,300,000</b>                           |
| <b>MINISTRY OF HEALTH AND WELLNESS</b>                             |   |                          |   |                          |   |
| Registration of Pharmacies and Pharmacists                         |   |                          | -   |                          |   |
| Registration of Drugs  | 8,960,000                                 | 8,960,000                | 7,304,951   | 8,960,000                | 0   |
| Drug Permits   | 5,200,000                                 | 5,200,000                | -   | 5,200,000                | 0   |
| Miscellaneous Receipts   | 140,000                                   | 140,000                  | 7,351,871   | 140,000                  | 0   |
| Advisory Panel on Ethics ( Research Proposal)                      | 396,000                                   | 396,000                  | -   | 396,000                  | 0   |
| <b>MINISTRY OF HEALTH AND WELLNESS</b>                             | <b>14,696,000</b>                         | <b>14,696,000</b>        | <b>14,656,822</b>                                     | <b>14,696,000</b>        | <b>0</b>                                    |
| <b>GOVERNMENT CHEMIST</b>  |   |                          |   |                          |   |
| Fees from Laboratory analyses                                      | -   | 1,016,000                | 403,700   | 997,500                  | -18,500                                     |
| <b>TOTAL-GOVERNMENT CHEMIST</b>                                    | <b>-</b>                                  | <b>1,016,000</b>         | <b>403,700</b>  | <b>997,500</b>           | <b>-18,500</b>                              |
| <b>MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORTS</b>       |   |                          |   |                          |   |
| Irrevocable Order  | -   | 4,000                    | -   | 10,000                   | 6,000                                       |
| Miscellaneous Receipts   | -   | 200,000                  | 2,937   | 4,000                    | -196,000                                    |
| <b>TOTAL-MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORTS</b> | <b>-</b>                                  | <b>204,000</b>           | <b>2,937</b>  | <b>14,000</b>            | <b>-190,000</b>                             |
| <b>MINISTRY OF AGRICULTURE FISHERIES AND MINING</b>                |   |                          |   |                          |   |
| Receipts from sundry and other receipts                            | -   | -                        | 36,000  | -                        | 0   |
| Agricultural Land Management Division                              | 365,000                                   | 365,000                  | 4,500   | 1,500,000                | 1,135,000                                   |
| Miscellaneous Receipts   | 2,101,000                                 | 2,101,000                | 22,163,864  |                          | -2,101,000                                  |
| Application for Export Permits                                     |   |                          | -   |                          | 0   |
| Miscellaneous Receipts   | 3,350,000                                 | 3,350,000                | 896,360   | 7,400,000                | 4,050,000                                   |
| Royalties-Bauxite  | 450,000,000                               | 622,000,000              | 348,390,766   | 500,000,000              | -122,000,000                                |

**2025/2026 JAMAICA BUDGET**

**STATEMENT II**

**DETAILS OF REVENUE AND LOAN RECEIPTS**

| REVENUE ITEM DESCRIPTION  | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|---|---|--------------------------|---|--------------------------|---|
|   | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>  |   |                          |   |                          |   |
| Royalties-Limestone   | 12,000,000                                | 12,000,000               | 20,578,363  | 30,000,000               | 18,000,000                                  |
| Royalties-Marble  | -   | -                        | -   | 2,500,000                | 2,500,000                                   |
| Blasting Inspections  | 820,000                                   | 820,000                  | 282,781   | 800,000                  | -20,000                                     |
| <b>TOTAL- MINISTRY OF AGRICULTURE FISHERIES AND MINING</b>                                  | <b>473,496,000</b>                        | <b>645,496,000</b>       | <b>392,352,634</b>                                    | <b>547,550,000</b>       | <b>-97,946,000</b>                          |
| <b>MINISTRY OF INDUSTRY INVESTMENT AND COMMERCE</b>   |   |                          |   |                          |   |
| Miscellaneous Receipts  | 20,000                                    | 60,000                   | 310,105   | 20,000                   | -40,000                                     |
| Receipts from sundry and Other Receipt  | 30,000                                    | 60,000                   | 118,054   | 20,000                   | -40,000                                     |
| <b>TOTAL- MINISTRY OF INDUSTRY INVESTMENT AND COMMERCE</b>                                  | <b>50,000</b>                             | <b>120,000</b>           | <b>428,159</b>  | <b>40,000</b>            | <b>-80,000</b>                              |
| <b>OFFICE OF THE GOVERNMENT TRUSTEE</b>   |   |                          |   |                          |   |
| Commission on Dividend Payment  | 2,157,000                                 | 1,559,000                | 813,110   | 1,723,452                | 164,452                                     |
| Legal fees and charges against the Bankruptcy   | 3,443,000                                 | 3,716,000                | -   | 3,714,000                | -2,000                                      |
| Miscellaneous Receipts  |   |                          |   | 5,000                    | 5,000                                       |
| <b>TOTAL- OFFICE OF THE GOVERNMENT TRUSTEE</b>  | <b>5,600,000</b>                          | <b>5,275,000</b>         | <b>813,110</b>  | <b>5,442,452</b>         | <b>167,452</b>                              |
| <b>OFFICE OF THE SUPERVISOR OF INSOLVENCY</b>   |   |                          |   |                          |   |
| Insolvency Status Verification  | 3,951,000                                 | 4,377,000                | 3,173,320   | 5,409,000                | 1,032,000                                   |
| Trustee Application Fee   | 20,000                                    | 20,000                   | 40,000  | 40,000                   | 20,000                                      |
| Trustee Licence Fee   | 30,000                                    | 30,000                   | 150,000   | 60,000                   | 30,000                                      |
| Trustee License Renewal   | 13,000                                    | 13,000                   | -   | 13,000                   | 0   |
| Miscellaneous Receipts  | 10,000                                    | 10,000                   | 1,350   | 5,000                    | -5,000                                      |
| <b>TOTAL-OFFICE OF THE SUPERVISOR OF INSOLVENCY</b>   | <b>4,024,000</b>                          | <b>4,450,000</b>         | <b>3,364,670</b>                                      | <b>5,527,000</b>         | <b>1,077,000</b>                            |
| <b>TRADE BOARD</b>  |   |                          |   |                          |   |
| Certification Fees  | -   | 5,489,800                | 3,440,050   | 5,693,000                | 203,200                                     |
| Dealers Registration / Licensing Fees   | 5,449,000                                 | -                        | 5,213,227   | -                        | 0   |
| Scrap Metal   | 2,282,123                                 | 1,877,300                | 1,677,837   | 1,889,520                | 12,220                                      |
| Car Dealers Registration  | 66,861,000                                | 71,261,000               | 30,895,795  | 73,845,680               | 2,584,680                                   |
| Collateral Letter   | 2,898,000                                 | 4,453,725                | 2,381,750   | 4,498,262                | 44,537                                      |
| Letter of Transfer  | 910,800                                   | 176,000                  | 359,000   | 330,000                  | 154,000                                     |
| Miscellaneous Receipts  | 44,363,626                                | 44,363,626               | 2,603,101   | 54,717,465               | 10,353,839                                  |
| <b>TOTAL- TRADE BOARD</b>   | <b>122,764,549</b>                        | <b>127,621,451</b>       | <b>46,570,759</b>                                     | <b>140,973,927</b>       | <b>13,352,476</b>                           |
| <b>DEPARTMENT OF COOPERATIVE AND FRIENDLY SOCIETIES</b>                                     |   |                          |   |                          |   |
| Amendment to Rules Fees   | 20,000                                    | 12,000                   | 4,000   | 12,000                   | 0   |
| Registration Fees - Cooperative & Friendly Society  | 48,000                                    | 2,448,000                | 530,500   | 2,080,000                | -368,000                                    |
| Registration of Special Resolution  | -   | -                        | -   | -                        | 0   |
| Arbitration   | 8,000                                     | 3,000                    | 20,000  | 5,000                    | 2,000                                       |
| Training  | 90,000                                    | 90,000                   | 4,500   | 81,000                   | -9,000                                      |
| Registration of change in office to include registration of Branch Office with IP Societies |   |                          | -   |                          | 0   |
| Annual Fees for IP Societies  | 500,000                                   | 600,000                  | 73,000  | 600,000                  | 0   |
| Miscellaneous Receipts  | 100,000                                   | 135,000                  | 24,920  | 130,000                  | -5,000                                      |
| <b>TOTAL- DEPARTMENT OF COOPERATIVE AND FRIENDLY SOCIETIES</b>                              | <b>766,000</b>                            | <b>3,288,000</b>         | <b>656,920</b>  | <b>2,908,000</b>         | <b>-380,000</b>                             |
| <b>JAMAICA INTELLECTUAL PROPERTY OFFICE</b>   |   |                          |   |                          |   |
| Fees for Registration of Trademark  | 97,225,300                                | 127,242,100              | 117,238,753   | 116,390,400              | -10,851,700                                 |
| Patent fees   | 600,000                                   | -                        | 1,972,148   | 900,000                  | 900,000                                     |
| Utility Models  | 50,000                                    | -                        | 20,000  | 50,000                   | 50,000                                      |
| Design Fees   | 435,000                                   | 435,000                  | 533,000   | 515,000                  | 80,000                                      |
| Search Fees   | 756,000                                   | 840,000                  | 15,008,050  | 887,200                  | 47,200                                      |
| Trade Mark Journal  |   |                          | 679,000   | 1,058,400                | 1,058,400                                   |
| Trade Mark Publication  | 8,192,000                                 | 8,192,000                | 5,373,000   | 7,816,000                | -376,000                                    |
| Geographical Indication Registration  | 30,000                                    | 30,000                   | 50,000  | 40,000                   | 10,000                                      |
| Copyright-GDA Registration  | 360,000                                   |                          | 636,650   | 450,000                  | 450,000                                     |
| Madrid Treaty Registration  | -   | 8,792,000                | 132,000   | 26,690,000               | 17,898,000                                  |
| Patent Corporation Treaty Registration  | -   |                          | -   |                          | 0   |

## 2025/2026 JAMAICA BUDGET

## STATEMENT II

## DETAILS OF REVENUE AND LOAN RECEIPTS

| REVENUE ITEM DESCRIPTION  | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|---|---|--------------------------|---|--------------------------|---|
|   | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>  |   |                          |   |                          |   |
| Miscellaneous receipts  | -   |                          | -   | -                        | 0   |
| <b>TOTAL- JAMAICA INTELLECTUAL PROPERTY OFFICE</b>                      | <b>107,648,300</b>                        | <b>145,531,100</b>       | 141,642,601   | <b>154,797,000</b>       | <b>9,265,900</b>                            |
| <b>MINISTRY OF SCIENCE ENERGY TELECOMMUNICATION AND TRANSPORT</b>       |   |                          |   |                          |   |
| Fees- Electric Lighting Act   | 16,309,000                                | 18,692,000               | 131,423   | 15,911,000               | -2,781,000                                  |
| Fees -rental of property Fee Maintenance of Property                    | 24,461,251                                | 117,048,000              | -   | 195,228,000              |   |
| Fees-Petroleum Licencing  | 371,000                                   | 40,153,000               | 434,604   | 22,708,000               |   |
| Fee Maintenance of Property   | 77,886,201                                | 158,664,000              | -   |                          |   |
| Miscellaneous Receipts  | 593,600                                   | 480,000                  | 2,008,626   | 3,077,000                | 2,597,000                                   |
| Fees- Electricity Act (GER)   |   |                          | 2,574,654   | 18,170,000               |   |
| Tender Documents  |   |                          | -   |                          |   |
| Other Receipts  |   |                          | -   |                          |   |
| Miscellaneous Receipts  |   |                          | -   |                          |   |
| Bluefield Guest House   |   |                          | -   |                          |   |
| On and Off Trailer Plates   |   |                          | -   |                          |   |
| De- earmarked - Civil Aviation Authority                                | 6,603,862,000                             | 7,708,875,954            | 5,590,426,887   | 8,148,000,000            |   |
| <b>TOTAL-MINISTRY OF SCIENCE ENERGY TELECOMMUNICATION AND TRANSPORT</b> | <b>6,723,483,052</b>                      | <b>8,043,912,954</b>     | <b>5,595,576,195</b>                                  | <b>8,403,094,000</b>     | <b>-184,000</b>                             |
| <b>MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT</b>           |   |                          |   |                          |   |
| Fire Inspection Fees  |   |                          | -   |                          |   |
| Tender Document Fees  |   | 39,000                   | -   |                          | -39,000                                     |
| Repairs of Fire Hydrants  |   |                          | -   |                          | 0   |
| Permission to Host events   |   |                          | -   |                          | 0   |
| Fines   |   |                          | -   |                          | 0   |
| 6% Pension Contribution - Councillors                                   |   |                          | -   |                          | 0   |
| Miscellaneous Receipts  | 69,000                                    | 69,000                   | 161,960   | 459,790                  | 390,790                                     |
| <b>TOTAL- MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT</b>    | <b>69,000</b>                             | <b>108,000</b>           | 161,960   | <b>459,790</b>           | <b>351,790</b>                              |
| <b>TOTAL NON TAX REVENUE</b>  | <b>65,228,522,021</b>                     | <b>128,844,580,000</b>   | <b>139,877,194,023</b>                                | <b>139,816,400,000</b>   | <b>10,600,722,207</b>                       |
| <b>TOTAL RECURRENT REVENUE</b>  | <b>889,524,330,457</b>                    | <b>1,028,077,419,998</b> | <b>729,776,631,405</b>                                | <b>1,089,310,296,631</b> | <b>60,861,778,840</b>                       |
| <b>CAPITAL REVENUE</b>  |   |                          |   |                          |   |
| <b>LAND SALES</b>   |   |                          |   |                          |   |
| Crown Property Sales  |   |                          | -   |                          | 0   |
| <b>TOTAL-LAND SALES</b>   | <b>-</b>                                  | <b>-</b>                 | <b>-</b>  | <b>-</b>                 | <b>0</b>                                    |
| <b>LOAN REPAYMENTS</b>  |   |                          |   |                          |   |
| Miscellaneous   | 168,331,257                               |                          | 1,541,708,955   | -                        | 0   |
| <b>TOTAL LOAN REPAYMENTS</b>  | <b>168,331,257</b>                        | <b>-</b>                 | <b>1,541,708,955</b>                                  | <b>-</b>                 | <b>0</b>                                    |
| <b>EXTRAORDINARY RECEIPTS</b>   |   |                          |   |                          |   |
| Miscellaneous   | -   |                          | -   |                          | 0   |
| PCDF Other Inflow   | 15,826,200,000                            | 14,502,700,000           | 13,603,157,455  | 4,946,000,000            | -9,556,700,000                              |
| Proceeds from Divestment  | -   | -                        | -   | -                        | 0   |
| <b>TOTAL-EXTRAORDINARY RECEIPTS</b>                                     | <b>15,826,200,000</b>                     | <b>14,502,700,000</b>    | <b>13,603,157,455</b>                                 | <b>4,946,000,000</b>     | <b>-9,556,700,000</b>                       |
| <b>TOTAL CAPITAL REVENUE</b>  | <b>15,994,531,257</b>                     | <b>14,502,700,000</b>    | <b>15,144,866,411</b>                                 | <b>4,946,000,000</b>     | <b>-9,556,700,000</b>                       |
| <b>GRANTS</b>   |   |                          |   |                          |   |
| <b>TRANSFER FROM CAPITAL DEVELOPMENT FUND</b>                           |   |                          |   |                          |   |
| Transfer to Current Account   | 1,283,400,000                             | 887,500,000              | -   | 812,000,000              | -75,500,000                                 |
| Transfers in lieu of Income Tax from Alumina Producers                  |   |                          | -   |                          | 0   |
| Others  |   |                          | -   |                          | 0   |
| <b>TOTAL- TRANSFER TO CAPITAL ACCOUNT</b>                               | <b>1,283,400,000</b>                      | <b>887,500,000</b>       | <b>-</b>  | <b>812,000,000</b>       | <b>0</b>                                    |

2025/2026 JAMAICA BUDGET

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

| REVENUE ITEM DESCRIPTION                       | Consolidated Fund Receipts 2023/2024 ('1) | Estimates 2024/2025 ('2) | Consol Fund Receipts 2024/2025 (as at Dec- 2024) ('3) | Estimates 2025/2026 ('4) | Budget Increase(+) / Decrease (-) [(4)-(2)] |
|--|---|--------------------------|---|--------------------------|---|
|  | J\$                                       | J\$                      | J\$   | J\$                      | J\$   |
| <b>TAX REVENUE</b>                             |   |                          |   |                          |   |
| <b>EXTERNAL GRANTS</b>                         |   |                          |   |                          |   |
| European Union                                 |   |                          | 401,069,625   |                          | 0   |
| Miscellaneous Grants                           |   | -                        | 11,255,491  |                          | 0   |
| Other Grants                                   | 6,591,107,000                             | 4,629,700,000            | 2,652,516,085   | 5,960,800,000            | 1,331,100,000                               |
| <b>TOTAL EXTERNAL GRANTS</b>                   | <b>6,591,107,000</b>                      | <b>4,629,700,000</b>     | <b>3,064,841,202</b>                                  | <b>5,960,800,000</b>     | <b>1,331,100,000</b>                        |
| <b>TOTAL GRANTS</b>                            | <b>7,874,507,000</b>                      | <b>5,517,200,000</b>     | <b>3,064,841,202</b>                                  | <b>6,772,800,000</b>     | <b>1,331,100,000</b>                        |
| <b>EXTERNAL LOANS</b>                          |   |                          |   |                          |   |
| <b>Multilateral</b>                            |   |                          |   |                          |   |
| <b>Loans to be raised under Act 39 of 1964</b> |   |                          |   |                          |   |
| World Bank Loans                               |   | 53,588,200,000           | -   |                          | -53,588,200,000                             |
| Inter-American Development Bank                | -   |                          | 381,411,000   |                          | 0   |
| USAID  |   |                          | -   |                          | 0   |
| Caribbean Development Bank                     |   |                          | 615,338,000   |                          | 0   |
| European Union                                 |   |                          | 255,724,000   |                          | 0   |
| World Bank/IDB                                 |   |                          | 1,533,159,000   |                          | 0   |
| IFID   |   |                          | -   |                          | 0   |
| OECD/USAID                                     |   |                          | -   |                          | 0   |
| OPEC   |   |                          | -   |                          | 0   |
| OECD   |   |                          | -   |                          | 0   |
| IMF  |   | 40,675,900,000           | 40,629,668,591  |                          | -40,675,900,000                             |
| IBRD   | 60,330,794,766                            |                          | 1,085,723,000   |                          | 0   |
| Other  | -   |                          | -   |                          | 0   |
| <b>Total Multilateral Loans</b>                | <b>60,330,794,766</b>                     | <b>94,264,100,000</b>    | <b>44,501,023,591</b>                                 | <b>-</b>                 | <b>-94,264,100,000</b>                      |
| <b>Bilateral</b>                               |   |                          |   |                          |   |
| Government of China                            |   |                          | -   |                          | 0   |
| Government of Germany                          |   |                          | -   |                          | 0   |
| JBIC   |   |                          | -   |                          | 0   |
| Kuwait   |   |                          | -   |                          | 0   |
| Saudi  |   |                          | -   |                          | 0   |
| PL480  |   |                          | -   |                          | 0   |
| Other  |   |                          | -   |                          | 0   |
| <b>Other Loans</b>                             |   |                          |   |                          |   |
| Capital Market                                 |   |                          | -   |                          | 0   |
| Other  | 17,066,369,000                            | 8,176,300,000            | -   | 68,367,000,000           | 0   |
| <b>Total Bilateral Loans</b>                   | <b>17,066,369,000</b>                     | <b>8,176,300,000</b>     | <b>-</b>  | <b>68,367,000,000</b>    | <b>0</b>                                    |
| <b>TOTAL-EXTERNAL LOANS</b>                    | <b>77,397,163,766</b>                     | <b>102,440,400,000</b>   | <b>44,501,023,591</b>                                 | <b>68,367,000,000</b>    | <b>-94,264,100,000</b>                      |
| <b>DOMESTIC LOANS</b>                          |   |                          |   |                          |   |
| Local Commercial Banking Sector                |   |                          | -   |                          | 0   |
| Benchmark Notes & Treasury Bills               | 62,075,307,000                            | 89,000,000,000           | 57,121,612,169  | 90,074,900,000           | 1,074,900,000                               |
| Indexed Bonds & US\$ Loans                     |   |                          | -   |                          | 0   |
| other (surrenderable)                          |   |                          | -   |                          | 0   |
| <b>TOTAL- DOMESTIC LOANS</b>                   | <b>62,075,307,000</b>                     | <b>89,000,000,000</b>    | <b>57,121,612,169</b>                                 | <b>90,074,900,000</b>    | <b>1,074,900,000</b>                        |
| <b>TOTAL LOANS</b>                             | <b>139,472,470,766</b>                    | <b>191,440,400,000</b>   | <b>101,622,635,760</b>                                | <b>158,441,900,000</b>   | <b>-93,189,200,000</b>                      |
| <b>RECURRENT REVENUE</b>                       |   |                          |   |                          |   |
| Tax Revenue                                    | 824,295,808,436                           | 899,232,839,998          | 589,899,437,382                                       | 949,493,896,631          | 50,261,056,633                              |
| Non Tax Revenue                                | 65,228,522,021                            | 128,844,580,000          | 139,877,194,023                                       | 139,816,400,000          | 10,971,820,000                              |
| <b>CAPITAL REVENUE</b>                         | 15,994,531,257                            | 14,502,700,000           | 15,144,866,411  | 4,946,000,000            | -9,556,700,000                              |
| <b>GRANTS</b>                                  |   |                          |   |                          |   |
| Transfer from Capital Development Fund         | 1,283,400,000                             | 887,500,000              | -   | 812,000,000              | -75,500,000                                 |
| External Grants                                | 6,591,107,000                             | 4,629,700,000            | 3,064,841,202   | 5,960,800,000            | 1,331,100,000                               |
| <b>LOANS</b>                                   |   |                          |   |                          |   |
| External Loans                                 | 77,397,163,766                            | 102,440,400,000          | 44,501,023,591  | 68,367,000,000           | -34,073,400,000                             |
| Domestic Loans                                 | 62,075,307,000                            | 89,000,000,000           | 57,121,612,169  | 90,074,900,000           | 1,074,900,000                               |
| <b>TOTAL</b>                                   | <b>1,052,865,839,480</b>                  | <b>1,239,537,719,998</b> | <b>849,608,974,777</b>                                | <b>1,259,470,996,631</b> | <b>19,933,276,633</b>                       |

## 2025-2026 JAMAICA BUDGET

## STATEMENT III

## Summary of Revenue Estimates and Estimates of Expenditure for the Year 2025-2026

## RECURRENT

## REVENUE

## EXPENDITURE

|   | Estimates,<br>2025/2026         |   | Estimates,<br>2025/2026         |
|---|---------------------------------|---|---------------------------------|
| <b>I RECURRENT REVENUE</b>                            |                                 | <b>RECURRENT EXPENDITURE</b>                                  |                                 |
| Customs   | 74,163,837,074                  | His Excellency the Governor-General and Staff                 | 636,591,000                     |
| Income Tax  | 339,504,171,904                 | Houses of Parliament  | 2,549,830,000                   |
| Stamp Duties  | 11,341,060,316                  | Office of the Public Defender                                 | 356,717,000                     |
| Motor Vehicle Licences(Motor Vehicle Act)             | 5,460,841,959                   | Auditor General   | 1,458,155,000                   |
| Other Licences  | 689,211,682                     | Office of the Services Commissions                            | 584,538,000                     |
| Travel Tax  | 29,266,614,390                  | Office of the Children's Advocate                             | 434,480,000                     |
| Betting, Gaming and Lotteries-Duties, Fees and Levies | 10,933,275,410                  | Independent Commission of Investigations                      | 1,070,333,000                   |
| Education Tax   | 55,162,394,889                  | Integrity Commission  | 1,991,801,000                   |
| Contractors Levy                                      | 2,997,987,719                   | Independent Fiscal Commission                                 | 448,491,000                     |
| General Consumption Tax                               | 305,472,176,968                 | Office of the Prime Minister                                  | 21,223,331,000                  |
| Special Consumption Tax                               | 100,404,354,027                 | Office of the Cabinet   | 1,135,859,000                   |
| Environmental Levy                                    | 7,050,920,580                   | Ministry of Tourism   | 16,126,098,000                  |
| Telephone Call Tax                                    | 2,730,122,513                   | Ministry of Economic Growth & Job Creation                    | 42,143,901,000                  |
| Guest Accomodation Room Tax                           | 3,316,739,864                   | Ministry of Finance and Public Service                        | 510,292,841,000                 |
| Minimum Business Tax                                  | -                               | Ministry of National Security                                 | 160,850,235,000                 |
| Quarry Tax  | 240,044,359                     | Ministry of Legal & Constitutional Affairs                    | 1,598,736,000                   |
| Import Licences-Trade Board                           | 363,645,487                     | Ministry of Justice   | 21,010,402,000                  |
| Telecommunication Licences                            | 396,497,488                     | Ministry of Foreign Affairs and Foreign Trade                 | 7,515,278,000                   |
| <b>TOTAL TAX REVENUE</b>                              | <b>949,493,896,631</b>          | Ministry of Labour and Social Security                        | 21,338,020,000                  |
| <b>NON-TAX REVENUE</b>                                | <b>139,816,400,000</b>          | Ministry of Education, Skills, Youth and Information          | 184,524,671,000                 |
| <b>SUBTOTAL NON TAX REVENUE</b>                       | <b>139,816,400,000</b>          | Ministry of Health and Wellness                               | 156,292,966,000                 |
| <b>TRANSFERS FROM CAPITAL DEVELOPMENT FUND</b>        | <b>812,000,000</b>              | Ministry of Culture, Gender, Entertainment and Sport          | 7,269,537,000                   |
|   |                                 | Ministry of Agriculture and Fisheries and Mining              | 18,570,409,000                  |
|   |                                 | Ministry of Industry, Investment and Commerce                 | 8,752,259,000                   |
|   |                                 | Ministry of Science, Energy and Telecommunications and Transp | 30,873,792,000                  |
|   |                                 | Ministry of Local Government and Community Development        | 27,537,524,000                  |
|   |                                 | <b>GROSS TOTAL</b>  | <b>1,246,586,795,000</b>        |
|   |                                 | Less Appropriations-In-Aid                                    | 49,133,377,000                  |
| <b>TOTAL RECURRENT REVENUE</b>                        | <b><u>1,090,122,296,631</u></b> | <b>TOTAL RECURRENT EXPENDITURE</b>                            | <b><u>1,197,453,418,000</u></b> |

## 2025-2026 JAMAICA BUDGET

## STATEMENT III

## Summary of Revenue Estimates and Estimates of Expenditure for the Year 2025-2026

| REVENUE   |                               | CAPITAL  |                              |
|---|-------------------------------|--|------------------------------|
|   | Estimates,<br>2025/2026       | EXPENDITURE  | Estimates,<br>2025/2026      |
| <b>CAPITAL REVENUE</b>                          |                               | <b>CAPITAL EXPENDITURE</b>                                       |                              |
| Land Sales                                      | -                             | Office of the Prime Minister                                     | 4,574,003,000                |
| Loan Repayments                                 | -                             | Ministry of Economic Growth & Job Creation                       | 30,552,096,000               |
| Extraordinary Receipts: Miscellaneous           | 4,946,000,000                 | Ministry of Finance and Public Service                           | 2,643,535,000                |
| <b>Subt Total Capital Revenue</b>               | <b>4,946,000,000</b>          | Ministry of National Security                                    | 1,836,580,000                |
|   |                               | Ministry of Justice  | 195,681,000                  |
|   |                               | Ministry of Labour and Social Security                           | 135,000,000                  |
|   |                               | Ministry of Education, Skills, Youth and Information             | 4,243,236,000                |
| <b>External Loans</b>                           |                               | Ministry of Health and Wellness                                  | 10,182,696,000               |
| <b>(A) Multilateral</b>                         |                               | Ministry of Agriculture and Fisheries and Mining                 | 3,720,116,000                |
| World Bank Loans                                | -                             | Ministry of Science, Energy and Telecommunications and Transport | 4,512,617,000                |
| Inter-American Development Bank                 | -                             |  |                              |
| USAID   | -                             |  |                              |
| Caribbean Development Bank                      | -                             |  |                              |
| European Union                                  | -                             |  |                              |
| World Bank/IDB                                  | -                             |  |                              |
| IFID  | -                             |  |                              |
| OECF/USAID                                      | -                             |  |                              |
| OPEC  | -                             |  |                              |
| OECF  | -                             |  |                              |
| IMF   | -                             |  |                              |
| IBRD  | -                             |  |                              |
| Other   | -                             |  |                              |
| <b>Total Multilateral</b>                       | -                             | <b>GROSS TOTAL</b>   | <b>62,595,560,000</b>        |
| <b>(B) Bilateral</b>                            |                               | Less Appropriations-In-Aid                                       |                              |
| Government of China                             | -                             | <b>TOTAL CAPITAL EXPENDITURE</b>                                 | <b><u>62,595,560,000</u></b> |
| Government of Germany                           | -                             |  |                              |
| JBIC  | -                             |  |                              |
| Kuwait  | -                             |  |                              |
| Saudi   | -                             |  |                              |
| PL480   | -                             |  |                              |
| Other   | 68,367,000,000                |  |                              |
| <b>Total Bilateral</b>                          | <b>68,367,000,000</b>         |  |                              |
| <b>(C) Capital Market</b>                       |                               |  |                              |
| <b>Total External Loans</b>                     | <b>68,367,000,000</b>         |  |                              |
| <b>Domestic Loans</b>                           |                               |  |                              |
| <b>(D) Benchmark Notes &amp; Treasury Bills</b> | <b>90,074,900,000</b>         |  |                              |
| <b>(E) Other</b>                                |                               |  |                              |
| <b>Total Domestic Loan</b>                      | <b>90,074,900,000</b>         |  |                              |
| <b>Total External and Domestic Loans</b>        | <b><u>158,441,900,000</u></b> |  |                              |

**2025-2026 JAMAICA BUDGET**

**STATEMENT III**

**Summary of Revenue Estimates and Estimates of Expenditure for the Year 2025-2026**

**SUMMARY**

**REVENUE**

**EXPENDITURE**

|  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
|  | -                        | Recurrent Estimates      | 1,197,453,418,000        |
| Tax and Non Tax Revenue                | 1,089,310,296,631        | Capital Estimates        | 62,595,560,000           |
| Capital Revenue                        | 4,946,000,000            |                          |                          |
| Transfer from Capital Development Fund | 812,000,000              |                          |                          |
| Loan Funds ( Raised and to be Raised)  | 158,441,900,000          |                          |                          |
| Grants                                 | 5,960,800,000            |                          |                          |
| <b>TOTAL RECEIPTS</b>                  | <b>1,259,470,996,631</b> | <b>TOTAL EXPENDITURE</b> | <b>1,260,048,978,000</b> |

**2025-2026 JAMAICA BUDGET**

**STATEMENT IV**

**Statement of the Financing of the Estimates of Expenditure for the Year 2025-2026**

| <b>Recurrent Revenue</b>                   |                                    | <b>Recurrent Expenditure</b> |                                 |
|--|------------------------------------|------------------------------|---------------------------------|
| Taxation Revenue                           | 949,493,896,630.78                 | Consolidated Fund Charges    | 374,907,307,000                 |
| Non-Tax Revenue                            | 139,816,400,000.00                 | Voted Expenditure            | 822,546,111,000                 |
| Transfer from the Capital Development Fund | 812,000,000.00                     | Current Account Surplus      |                                 |
| Grants                                     | 5,960,800,000.00                   |                              |                                 |
| <b>TOTAL</b>                               | <b><u>1,096,083,096,630.78</u></b> | <b>TOTAL</b>                 | <b><u>1,197,453,418,000</u></b> |
| Current Account Surplus                    |                                    |                              |                                 |
| Capital Revenue                            | 4,946,000,000.00                   |                              |                                 |
| <b>Loan Funds</b>                          |                                    | <b>CAPITAL EXPENDITURE</b>   |                                 |
| <b>(A) External Loans</b>                  |                                    | Consolidated Fund Charges    |                                 |
| (i) Multilateral                           | -                                  | Voted Expenditure            | 62,595,560,000                  |
| (ii) Bilateral                             | 68,367,000,000.00                  | Deficit / Surplus            |                                 |
| (iii) Other                                |                                    |                              |                                 |
| <b>Total External Loans</b>                | <b>68,367,000,000.00</b>           |                              |                                 |
| <b>(B) Domestic Loans</b>                  | <b>90,074,900,000.00</b>           |                              |                                 |
| <b>TOTAL LOAN FUNDS</b>                    | <b>158,441,900,000.00</b>          |                              |                                 |
| <b>TOTAL</b>                               | <b><u>1,259,470,996,631</u></b>    | <b>TOTAL</b>                 | <b><u>1,260,048,978,000</u></b> |

## 2025-2026 JAMAICA BUDGET

## STATEMENT V

STATEMENT OF STATUTORY EXPENDITURE CHARGED  
TO THE CONSOLIDATED FUND

| Head No. | Head of Estimates                             | Particulars of Service   | Amount            | Statutory Authority   |
|----------|---|--|-------------------|---|
| 01000    | His Excellency the Governor-General and Staff | Emoluments of the Governor-General and his personal staff as well as general expenditure affiliated to the office of the Governor-General  | 467,038,000.0     | Section 12 of the Governor-General (Expenditure, Personal Staff, Tax Exemptions and Pensions) Act.                  |
| 02000    | Houses of Parliament                          | Salaries and Allowances of the Clerk and Deputy Clerk of the Senate and the House of Representatives.  | 22,667,000.0      | Section 47 (8) of the Constitution of Jamaica.  |
| 03000    | Office of the Public Defender                 | Salary and Allowances of the Public Defender.  | 27,251,000.0      | Section 9 of the Public Defender Interim Act 33/1999  |
| 05000    | Auditor General                               | Salary of the Auditor General  | 23,513,000.0      | Section 120–122 of the Constitution of Jamaica; Section 25–36 of the Financial Administration and Audit Act.        |
| 06000    | Office of the Services Commissions            | Salaries and Allowances of the Chairman and members of the Public Service Commissions.   | 65,500,000.0      | Section 124 (8) of the Constitution of Jamaica.   |
| 07000    | Office of the Children's Advocate             | Salary of the Children's Advocate  | 27,483,000.0      | The Child Care and Protection Act, First Schedule   |
| 08000    | Independent Commission of Investigations      | Salary of the Commissioner   | 27,394,000.0      | The Independent Commission of Investigations Act, First Schedule  |
| 09000    | Integrity Commission                          | Salaries and Allowances for the Commissioners of the Integrity Commission  | 42,000,000.0      | Section 22 of the Integrity Commission Act  |
| 10000    | Independent Fiscal Commission                 | Salary of the Commissioner   | 19,379,000.0      | Section 8 of the Independent Fiscal Commission Act  |
| 20017    | Public Debt Servicing (Amortisation)          | Payment for the amortisation of loans raised by the Government of Jamaica.   | 162,746,218,000.0 | Section 119 of the Constitution of Jamaica  |
| 20018    | Public Debt Servicing (Interest Payments)     | Payment of interest, service charges and commitment fees in respect of the public debt of Jamaica.   | 177,532,544,000.0 | Section 119 of the Constitution of Jamaica.   |
| 20019    | Pensions                                      | Public Officers Pensions, Gratuities and Monthly Allowances granted in pursuance of the provisions of the Pensions Act.  | 10,928,351,000.0  | Section 4 of the Pensions Act.  |
|          |   | Jamaica Defence Force Pension  | 3,900,000,000.0   | Defence (Retired, Pay Pensions and other Grants) Regulation, 1962   |
|          |   | Payment of Pensions and Gratuities to Teachers in accordance with the Pensions Act   | 10,400,000,000.0  | The Pensions (Teachers) Act.  |
|          |   | Payment of Pensions, Gratuities or other allowances to Sub-Officers and Constables of the Police Force in accordance with the Constabulary Force Act   | 5,303,915,000.0   | Constabulary Force Act.   |
|          |   | Payment of retiring allowances, Widows' allowances or gratuity to legislators in accordance with the provisions of the Retiring Allowance (Legislative Service) Act, and/or The Pensions (Prime Minister) Act. | 300,600,000.0     | Section 12 of the Retiring Allowances (Legislative Service) Act and Section 7 of the Pensions (Prime Minister) Act. |

## 2025-2026 JAMAICA BUDGET

## STATEMENT V

STATEMENT OF STATUTORY EXPENDITURE CHARGED  
TO THE CONSOLIDATED FUND

| Head No. | Head of Estimates               | Particulars of Service  | Amount                          | Statutory Authority   |
|----------|---------------------------------|---|---------------------------------|---|
|          |                                 | Refund of Family Benefits Contributions in accordance with the Provisions of the Pensions (Civil Service Family Benefits) Act.                              | 680,000,000.0                   | Section 10 of the Pensions (Civil Service Family Benefits) Act. |
|          |                                 | Payment of Pensions in accordance with the Provisions of the Pensions (Civil Service Family Benefits) Act.  | 31,307,000.0                    | Pensions (Civil Service Family Benefits) Act.                   |
|          |                                 | Payment of Pensions to retired Parish Councillors and/or their widows in accordance with the provisions of the Retiring Allowances (Parish Councillors) Act | 170,000,000.0                   | Parish Councillors Act 2005                                     |
|          |                                 | Payment of Pensions to the retired members of the Electoral Commission and their widows   | 68,313,000.0                    | The Pensions Act  |
|          |                                 | Payment of Pensions to the retired Ombudsmen and their widows.  | 11,200,000.0                    | The Ombudsman Act   |
|          |                                 | Governor-General's Pension  | 40,800,000.0                    | Governor General Act  |
|          |                                 | Payment of Pensions to the retired Contractor General and his widow in accordance with the Contractor General Act.  | 16,800,000.0                    | The Contractor General Act                                      |
|          |                                 | Jamaica Agricultural Society Pensions   | 6,000,000.0                     | Provident Fund Act  |
|          |                                 | Payment of Pensions to the former employees, Jamaica Railway Corporation.   | 251,066,000.0                   | Jamaica Railway Corporation (Pensions) Regulations              |
|          |                                 | <b>Total Pensions</b>   | <b><u>32,108,352,000.0</u></b>  |   |
| 28025    | Director of Public Prosecutions | Payment of Salary to the Director of Public Prosecutions  | 21,070,000.0                    | Section 95 (2) of the Constitution of Jamaica                   |
| 28058    | Judiciary                       | Payment of Salaries to the Judges of the Court of Appeal and the Supreme Court  | 1,776,898,000.0                 | Section 107 (1) of the Constitution of Jamaica                  |
|          |                                 | <b>Total</b>  | <b><u>374,907,307,000.0</u></b> |   |

**DISCLOSURE NOTE**  
Revenue Estimates '(in millions of dollars)

| ITEM                        | Original Budget<br>2024/25<br>(1) | Third<br>Supplementary<br>Estimates<br>2024/25<br>(2) | Budget<br>Increase (+)/<br>Decrease (-)<br>2024/25<br>[(2-1)] |
|-----------------------------|-----------------------------------|---|---|
| <b>REVENUE &amp; GRANTS</b> | <b>1,033,594.62</b>               | <b>1,076,686.06</b>                                   | <b>43,091.44</b>  |
| <b>TAX REVENUE</b>          | <b>899,232.84</b>                 | <b>896,957.80</b>                                     | <b>-2,275.04</b>  |
| Income and profits          | 300,259.13                        | 310,148.33  | 9,889.20  |
| Bauxite/alumina             | 1,118.04                          | 936.00  | -182.04   |
| Other companies             | 120,262.33                        | 112,136.45  | -8,125.88   |
| PAYE                        | 129,152.72                        | 145,606.90  | 16,454.18   |
| Tax on dividend             | 4,757.20                          | 3,719.83  | -1,037.37   |
| Other individuals           | 8,716.58                          | 9,877.86  | 1,161.28  |
| Tax on interest             | 36,252.30                         | 37,871.30   | 1,619.00  |
| Production and consumption  | 289,614.53                        | 280,301.22  | -9,313.31   |
| MBT                         | -                                 | 50.76   | 50.76   |
| SCT                         | 24,832.93                         | 22,775.91   | -2,057.02   |
| Environmental Levy          | 862.35                            | 953.68  | 91.33   |
| Motor vehicle licenses      | 5,496.29                          | 5,343.29  | -153.00   |
| Other licenses              | 2,621.48                          | 2,848.76  | 227.28  |
| Quarry Tax                  | 91.59                             | 234.88  | 143.28  |
| Betting, gaming and lottery | 10,179.73                         | 8,713.98  | -1,465.75   |
| Accommodation Tax           | 3,979.39                          | 3,252.99  | -726.40   |
| Education Tax               | 53,620.79                         | 54,801.04   | 1,180.25  |
| Telephone Call Tax          | 3,199.38                          | 2,671.35  | -528.02   |
| Contractors levy            | 3,137.83                          | 2,758.00  | -379.83   |
| GCT (Local)                 | 172,902.53                        | 168,273.90  | -4,628.64   |
| Stamp Duty (Local)          | 8,690.25                          | 7,622.70  | -1,067.56   |
| International Trade         | 309,359.18                        | 306,508.24  | -2,850.94   |
| Custom Duty                 | 65,257.06                         | 66,734.86   | 1,477.79  |
| Stamp Duty                  | 4,451.45                          | 4,377.15  | -74.30  |
| Travel Tax                  | 34,138.67                         | 29,238.84   | -4,899.83   |
| GCT (Imports)               | 125,459.63                        | 126,649.20  | 1,189.57  |
| SCT (imports)               | 74,217.20                         | 73,918.11   | -299.08   |
| Environmental Levy          | 5,835.16                          | 5,590.08  | -245.08   |
| <b>NON-TAX REVENUE</b>      | <b>128,844.58</b>                 | <b>174,017.23</b>                                     | <b>45,172.65</b>  |
| <b>BAUXITE LEVY</b>         | <b>887.50</b>                     | <b>-</b>  | <b>-887.50</b>  |
| <b>CAPITAL REVENUE</b>      | <b>-</b>                          | <b>-</b>  | <b>-</b>  |
| <b>GRANTS</b>               | <b>4,629.70</b>                   | <b>5,711.04</b>                                       | <b>1,081.34</b>   |