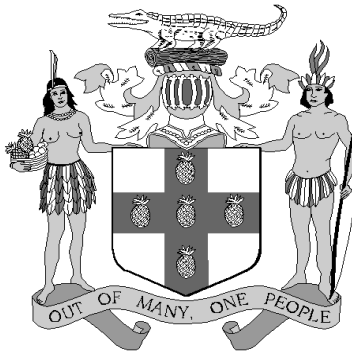


JAMAICA



REVENUE ESTIMATES 2025/2026

**For the Financial Year Ending
31st March 2026**

Ministry of Finance and the Public Service

As Presented to the House of
Representatives on the
13th day of February 2025

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2025-2026**

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A STATEMENT OF REVENUE ESTIMATES

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2025-2026 JAMAICA BUDGET

STATEMENT I

REVENUE AND LOAN RECEIPTS

SUMMARY

Head	Account 2023/2024	Estimates 2024/2025	Consolidated Fund Receipts 2024/2025 (Dec-2024)	Estimates 2025/2026
	\$	\$	\$	\$
I RECURRENT REVENUE				
TAXATION				
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
TOTAL	824,295,808,436	899,232,839,998	589,899,437,382	949,493,896,631
II NON-TAX REVENUE	65,228,522,021	128,844,580,000	139,877,194,023	139,816,400,000
MISCELLANEOUS RECEIPTS (UNCLASSIFIED)	-	-	2,574,654	-
TOTAL RECURRENT REVENUE	889,524,330,457	1,028,077,419,998	729,779,206,058	1,089,310,296,631
III CAPITAL REVENUE				
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
TOTAL CAPITAL REVENUE	15,994,531,257	14,502,700,000	15,144,866,411	4,946,000,000
TOTAL RECURRENT AND CAPITAL REVENUE	905,518,861,714	1,042,580,119,998	744,924,072,469	1,094,256,296,631
IV GRANTS				
(I) TRANSFER FROM CAPITAL DEVELOPMENT FUND				
Transfers to Current Account	1,283,400,000	887,500,000	-	812,000,000
Transfers to Capital Account	-	-	-	-
Other	-	-	-	-
(II) EXTERNAL GRANTS				
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
TOTAL GRANTS	7,874,507,000	5,517,200,000	3,064,841,202	6,772,800,000
V LOAN RECEIPTS				
Loan receipts	139,472,470,766	191,440,400,000	101,622,635,760	158,441,900,000
TOTAL LOAN RECEIPTS	139,472,470,766	191,440,400,000	101,622,635,760	158,441,900,000
TOTAL REVENUE AND LOAN RECEIPTS	1,052,865,839,480	1,239,537,719,998	849,611,549,431	1,259,470,996,631

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\$
TAX REVENUE					
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
TOTAL TAX REVENUE	824,295,808,436	899,232,839,998	589,899,437,382	949,493,896,631	50,261,056,633
HIS EXCELLENCY THE GOVERNOR GENERAL AND STAFF					
Processing Fees			-		
Miscellaneous Receipts	4,371	4,371	-	-	-4,371
TOTAL- HIS EXCELLENCY THE GOVERNOR GENERAL AND STAFF	4,371	4,371	-	-	-4,371
HOUSE OF PARLIAMENT					
Miscellaneous Fees (Food & Beverage)	5,600,000	5,600,000	79,860	-	-5,600,000
TOTAL- HOUSE OF PARLIAMENT	5,600,000	5,600,000	79,860	-	-5,600,000
PUBLIC PROCUREMENT COMMISSION (PPC)					
Registration Fees	7,350,000	-	-		0
TOTAL- PUBLIC PROCUREMENT COMMISSION	7,350,000	-	-	-	0
AUDITOR GENERAL'S DEPARTMENT					
Audit Fees	-	-	-		0
Miscellaneous Fees	3,000	5,000	540	142,500	-147,500
TOTAL- AUDITOR GENERAL'S DEPARTMENT	3,000	5,000	540	142,500	-147,500
OFFICE OF THE SERVICES COMMISSIONS					
Processing Fees	7,000	7,500	-	11,500	4,000
Miscellaneous Fees	67,000	5,000	5,140	40,000	35,000
TOTAL-OFFICE OF THE SERVICES COMMISSIONS	74,000	12,500	5,140	51,500	39,000
OFFICE OF THE PRIME MINISTER					
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\$
TAX REVENUE					
Miscellaneous Receipts	485,000	2,000,000	2,489,473	2,000,000	0
TOTAL-OFFICE OF THE PRIME MINISTER	2,695,000	4,415,000	2,489,473	5,012,000	597,000
ELECTORAL COMMISSION					
Registration and ID Card Service	-	-	-	-	0
Miscellaneous Receipts	-	-	-	-	0
TOTAL- ELECTORAL COMMISSION	-	-	-	-	0
OFFICE OF THE CABINET					
Irrevocable Order	8,000	3,000	-	1,000	-2,000
Miscellaneous Receipts	14,000	30,000	239	10,000	-20,000
TOTAL- OFFICE OF THE CABINET	22,000	33,000	239	11,000	-22,000
MINISTRY OF TOURISM					
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
TOTAL- MINISTRY OF TOURISM	8,551,412,191	8,978,924,050	7,031,901,158	11,522,803,501	2,543,879,451
MINISTRY OF ECONOMIC GROWTH AND JOB CREATION					
Miscellaneous Receipts	970,415	-	-	-	0
TOTAL- MINISTRY OF ECONOMIC GROWTH AND JOB CREATION	970,415	-	-	-	0
NATIONAL LAND AGENCY					
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
TOTAL NATIONAL LAND AGENCY	608,435,000	380,309,000	50,006,638	546,067,470	165,758,470
MINISTRY OF FINANCE AND THE PUBLIC SERVICE					
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
TOTAL- MINISTRY OF FINANCE AND THE PUBLIC SERVICE	17,610,824,892	72,165,642,370	92,544,752,718	71,108,287,519	-1,057,354,851
ACCOUNTANT GENERAL'S DEPARTMENT					
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\$
TAX REVENUE					
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
TOTAL- ACCOUNTANT GENERAL'S DEPARTMENT	25,233,850,464	33,938,204,078	31,772,427,498	42,466,964,892	8,528,760,814
JAMAICA CUSTOMS AGENCY					
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
TOTAL- JAMAICA CUSTOMS AGENCY	2,904,322,678	504,299,815	332,752,153	395,952,040	-108,347,775
TAX ADMINISTRATION OF JAMAICA					
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
TOTAL-TAX ADMINISTRATION OF JAMAICA	900,000,000	867,844,900	589,497,850	830,040,500	-39,404,400
MINISTRY OF NATIONAL SECURITY					
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
TOTAL- MINISTRY OF NATIONAL SECURITY	19,000,000	19,212,000	15,759,744	3,500,000	-15,712,000
JAMAICA DEFENCE FORCE					
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	
TOTAL-JAMAICA DEFENCE FORCE	-	33,200,000	12,978,476	38,100,000	2,500,000
Miscellaneous Receipts	41,038,557	22,400,398	38,544,824	24,408,108	2,007,710
TOTAL-POLICE DEPARTMENT	41,038,557	22,400,398	38,544,824	24,408,108	2,007,710
DEPARTMENT OF CORRECTIONAL SERVICES					
Sundry Fines and Contribution	4,900,000		788,856	5,332,100	-5,332,100
Miscellaneous Receipts		3,233,600	1,703,278		
TOTAL - DEPARTMENT OF CORRECTIONAL SERVICES	4,900,000	3,233,600	2,492,134	5,332,100	-5,332,100

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\$
TAX REVENUE					
MINISTRY OF JUSTICE					
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			-	-	
TOTAL- MINISTRY OF JUSTICE	435,590,250	325,787,500	161,714,984	403,660,000	77,872,500
MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE					
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
TOTAL- MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE	37,318,700	39,492,860	10,874,453	18,415,000	-21,077,860
MINISTRY OF LABOUR AND SOCIAL SECURITY					
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
TOTAL-MINISTRY OF LABOUR AND SOCIAL SECURITY	1,995,147,000	2,319,345,000	1,027,403,066	2,881,559,000	562,214,000
TOTAL- MINISTRY OF EDUCATION AND YOUTH					
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
TOTAL- MINISTRY OF EDUCATION AND YOUTH	25,801,200	248,201,200	86,882,607	292,501,200	44,300,000
MINISTRY OF HEALTH AND WELLNESS					
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
MINISTRY OF HEALTH AND WELLNESS	14,696,000	14,696,000	14,656,822	14,696,000	0
GOVERNMENT CHEMIST					
Fees from Laboratory analyses	-	1,016,000	403,700	997,500	-18,500
TOTAL-GOVERNMENT CHEMIST	-	1,016,000	403,700	997,500	-18,500
MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORTS					
Irrevocable Order	-	4,000	-	10,000	6,000
Miscellaneous Receipts	-	200,000	2,937	4,000	-196,000
TOTAL-MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORTS	-	204,000	2,937	14,000	-190,000
MINISTRY OF AGRICULTURE FISHERIES AND MINING					
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\$
TAX REVENUE					
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
TOTAL- MINISTRY OF AGRICULTURE FISHERIES AND MINING	473,496,000	645,496,000	392,352,634	547,550,000	-97,946,000
MINISTRY OF INDUSTRY INVESTMENT AND COMMERCE					
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
TOTAL- MINISTRY OF INDUSTRY INVESTMENT AND COMMERCE	50,000	120,000	428,159	40,000	-80,000
OFFICE OF THE GOVERNMENT TRUSTEE					
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
TOTAL- OFFICE OF THE GOVERNMENT TRUSTEE	5,600,000	5,275,000	813,110	5,442,452	167,452
OFFICE OF THE SUPERVISOR OF INSOLVENCY					
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
TOTAL-OFFICE OF THE SUPERVISOR OF INSOLVENCY	4,024,000	4,450,000	3,364,670	5,527,000	1,077,000
TRADE BOARD					
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
TOTAL- TRADE BOARD	122,764,549	127,621,451	46,570,759	140,973,927	13,352,476
DEPARTMENT OF COOPERATIVE AND FRIENDLY SOCIETIES					
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
TOTAL- DEPARTMENT OF COOPERATIVE AND FRIENDLY SOCIETIES	766,000	3,288,000	656,920	2,908,000	-380,000
JAMAICA INTELLECTUAL PROPERTY OFFICE					
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\$
TAX REVENUE					
Miscellaneous receipts	-		-	-	0
TOTAL- JAMAICA INTELLECTUAL PROPERTY OFFICE	107,648,300	145,531,100	141,642,601	154,797,000	9,265,900
MINISTRY OF SCIENCE ENERGY TELECOMMUNICATION AND TRANSPORT					
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	
TOTAL-MINISTRY OF SCIENCE ENERGY TELECOMMUNICATION AND TRANSPORT	6,723,483,052	8,043,912,954	5,595,576,195	8,403,094,000	-184,000
MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT					
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
TOTAL- MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	69,000	108,000	161,960	459,790	351,790
TOTAL NON TAX REVENUE	65,228,522,021	128,844,580,000	139,877,194,023	139,816,400,000	10,600,722,207
TOTAL RECURRENT REVENUE	889,524,330,457	1,028,077,419,998	729,776,631,405	1,089,310,296,631	60,861,778,840
CAPITAL REVENUE					
LAND SALES					
Crown Property Sales			-		0
TOTAL-LAND SALES	-	-	-	-	0
LOAN REPAYMENTS					
Miscellaneous	168,331,257		1,541,708,955	-	0
TOTAL LOAN REPAYMENTS	168,331,257	-	1,541,708,955	-	0
EXTRAORDINARY RECEIPTS					
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
TOTAL-EXTRAORDINARY RECEIPTS	15,826,200,000	14,502,700,000	13,603,157,455	4,946,000,000	-9,556,700,000
TOTAL CAPITAL REVENUE	15,994,531,257	14,502,700,000	15,144,866,411	4,946,000,000	-9,556,700,000
GRANTS					
TRANSFER FROM CAPITAL DEVELOPMENT FUND					
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
TOTAL- TRANSFER TO CAPITAL ACCOUNT	1,283,400,000	887,500,000	-	812,000,000	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\$
TAX REVENUE					
EXTERNAL GRANTS					
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
TOTAL EXTERNAL GRANTS	6,591,107,000	4,629,700,000	3,064,841,202	5,960,800,000	1,331,100,000
TOTAL GRANTS	7,874,507,000	5,517,200,000	3,064,841,202	6,772,800,000	1,331,100,000
EXTERNAL LOANS					
Multilateral					
Loans to be raised under Act 39 of 1964					
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
Total Multilateral Loans	60,330,794,766	94,264,100,000	44,501,023,591	-	-94,264,100,000
Bilateral					
Government of China			-		
Government of Germany			-		
JBIC			-		
Kuwait			-		
Saudi			-		
PL480			-		
Other			-		
Other Loans					
Capital Market			-		
Other	17,066,369,000	8,176,300,000	-	68,367,000,000	0
Total Bilateral Loans	17,066,369,000	8,176,300,000	-	68,367,000,000	0
TOTAL-EXTERNAL LOANS	77,397,163,766	102,440,400,000	44,501,023,591	68,367,000,000	-94,264,100,000
DOMESTIC LOANS					
Local Commercial Banking Sector			-		
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
TOTAL- DOMESTIC LOANS	62,075,307,000	89,000,000,000	57,121,612,169	90,074,900,000	1,074,900,000
TOTAL LOANS	139,472,470,766	191,440,400,000	101,622,635,760	158,441,900,000	-93,189,200,000
RECURRENT REVENUE					
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
CAPITAL REVENUE	15,994,531,257	14,502,700,000	15,144,866,411	4,946,000,000	-9,556,700,000
GRANTS					
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
LOANS					
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
TOTAL	1,052,865,839,480	1,239,537,719,998	849,608,974,777	1,259,470,996,631	19,933,276,633

2025-2026 JAMAICA BUDGET			
STATEMENT III			
Summary of Revenue Estimates and Estimates of Expenditure for the Year 2025-2026			
RECURRENT			
REVENUE		EXPENDITURE	
	Estimates, 2025/2026		Estimates, 2025/2026
I RECURRENT REVENUE		RECURRENT EXPENDITURE	
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
TOTAL TAX REVENUE	949,493,896,631	Ministry of Labour and Social Security	21,338,020,000
NON-TAX REVENUE	139,816,400,000	Ministry of Education, Skills, Youth and Information	184,524,671,000
SUBTOTAL NON TAX REVENUE	139,816,400,000	Ministry of Health and Wellness	156,292,966,000
TRANSFERS FROM CAPITAL DEVELOPMENT FUND	812,000,000	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 Transport	30,873,792,000
		Ministry of Local Government and Community Development	27,537,524,000
		GROSS TOTAL	1,246,586,795,000
		Less Appropriations-In-Aid	49,133,377,000
TOTAL RECURRENT REVENUE	1,090,122,296,631	TOTAL RECURRENT EXPENDITURE	1,197,453,418,000

2025-2026 JAMAICA BUDGET			
STATEMENT III			
Summary of Revenue Estimates and Estimates of Expenditure for the Year 2025-2026			
CAPITAL			
REVENUE		EXPENDITURE	
	Estimates, 2025/2026		Estimates, 2025/2026
CAPITAL REVENUE		CAPITAL EXPENDITURE	
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
Subt Total Capital Revenue	4,946,000,000	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
External Loans		Ministry of Health and Wellness	10,182,696,000
(A) Multilateral		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	-		
OECD/USAID	-		
OPEC	-		
OECD	-		
IMF	-		
IBRD	-		
Other	-		
Total Multilateral	-	GROSS TOTAL	62,595,560,000
(B) Bilateral		Less Appropriations-In-Aid	
Government of China	-	TOTAL CAPITAL EXPENDITURE	<u>62,595,560,000</u>
Government of Germany	-		
JBIC	-		
Kuwait	-		
Saudi	-		
PL480	-		
Other	68,367,000,000		
Total Bilateral	68,367,000,000		
(C) Capital Market			
Total External Loans	68,367,000,000		
Domestic Loans			
(D) Benchmark Notes & Treasury Bills	90,074,900,000		
(E) Other			
Total Domestic Loan	90,074,900,000		
Total External and Domestic Loans	<u>158,441,900,000</u>		

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		
TOTAL RECEIPTS	1,259,470,996,631	TOTAL EXPENDITURE	1,260,048,978,000

2025-2026 JAMAICA BUDGET			
STATEMENT IV			
Statement of the Financing of the Estimates of Expenditure for the Year 2025-2026			
Recurrent Revenue		Recurrent Expenditure	
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		
TOTAL	<u>1,096,083,096,630.78</u>	TOTAL	<u>1,197,453,418,000</u>
Current Account Surplus			
Capital Revenue	4,946,000,000.00		
Loan Funds		CAPITAL EXPENDITURE	
(A) External Loans		Consolidated Fund Charges	
(i) Multilateral	-	Voted Expenditure	62,595,560,000
(ii) Bilateral	68,367,000,000.00	Deficit / Surplus	
(iii) Other			
Total External Loans	68,367,000,000.00		
(B) Domestic Loans	90,074,900,000.00		
TOTAL LOAN FUNDS	158,441,900,000.00		
TOTAL	<u>1,259,470,996,631</u>	TOTAL	<u>1,260,048,978,000</u>

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
		Total Pensions	<u>32,108,352,000.0</u>	
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
		Total	<u>374,907,307,000.0</u>	

DISCLOSURE NOTE Revenue Estimates '(in millions of dollars)			
ITEM	Original Budget 2024/25 (1)	Third Supplementary Estimates 2024/25 (2)	Budget Increase (+)/ Decrease (-) 2024/25 [(2-1)]
REVENUE & GRANTS	1,033,594.62	1,076,686.06	43,091.44
TAX REVENUE	899,232.84	896,957.80	-2,275.04
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
NON-TAX REVENUE	128,844.58	174,017.23	45,172.65
BAUXITE LEVY	887.50	-	-887.50
CAPITAL REVENUE	-	-	-
GRANTS	4,629.70	5,711.04	1,081.34