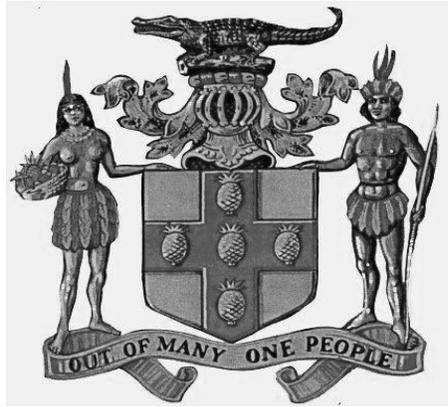


JAMAICA



REVENUE ESTIMATES 2026/2027

For the Financial Year Ending
31st March 2027

**INDEX TO ESTIMATES OF REVENUE
FY 2026/27**

	Page No.
A STATEMENT OF REVENUE ESTIMATES	
Statement I Summary of Revenue and Loan Receipts	1
Statement II Details of Revenue and Loan Receipts	2
B STATEMENT OF FINANCING OF THE BUDGET	
Statement III Summary of Revenue Estimates and Estimates of Expenditure	9
Statement IV Statement of the Financing of the Estimates of Expenditure	11
Statement V Statement of Statutory Expenditure Charged to the Consolidated Fund	12
Disclosure Note	15

2026-2027 JAMAICA BUDGET

STATEMENT I

REVENUE AND LOAN RECEIPTS

SUMMARY

Head	Account 2024/2025	Estimates 2025/2026	Consolidated Fund Receipts 2025/2026 (DECEMBER 2025)	Estimates 2026/2027
	\$	\$	\$	\$
I RECURRENT REVENUE				
TAXATION				
Customs	66,623,305,399	74,163,837,074	51,989,322,101	75,416,501,743
Income Tax	305,920,277,875	339,504,171,904	196,291,392,602	339,484,249,041
Stamp Duties	12,032,290,806	11,341,060,316	10,379,322,078	12,144,588,266
Motor Vehicle Licences(Motor Vehicle Act)	5,459,074,693	5,460,841,959	4,067,614,195	5,278,385,475
Other Licences	263,204,141	2,133,166,105	78,420,189	1,751,261,051
Travel Tax	28,318,793,578	29,266,614,390	13,650,714,678	29,662,223,024
Betting, Gaming and Lotteries-Duties, Fees and Levies	8,454,133,056	9,489,320,986	6,743,030,451	10,036,167,979
Education Tax	55,487,960,454	55,162,394,889	6,438,641,187	55,828,333,541
Contractors Levy	3,249,199,230	2,997,987,719	39,960,923,861	2,775,279,358
General Consumption Tax	291,251,576,150	305,472,176,968	101,599,192,750	318,153,887,992
Special Consumption Tax	87,567,626,302	100,404,354,028	167,443,866,176	112,577,019,843
Environmental Levy	6,353,607,213	7,050,920,580	22,571,151,841	10,414,055,788
Telephone Call Tax	2,650,317,234	2,730,122,513	742,491,131	2,435,835,542
Guest Accomodation Room Tax	3,454,915,424	3,316,739,864	1,858,775,455	2,863,467,216
Minimum Business Tax	97,711,799	-	2,355,125,029	-
Quarry Tax	220,625,933	240,044,359	40,584,442	202,877,307
Import Licences-Trade Board	328,451,150	363,645,487	125,068,663	344,177,539
Telecommunication Licences	1,199,469,441	396,497,488	244,668,614	-
TOTAL	878,932,539,877	949,493,896,629	626,580,305,443	979,368,310,705
II NON-TAX REVENUE	181,409,532,594	139,816,400,000	140,271,554,161	97,338,000,000
TOTAL RECURRENT REVENUE	1,060,342,072,472	1,089,310,296,629	766,851,859,604	1,076,706,310,705
III CAPITAL REVENUE				
Land Sales	-	-	-	-
Loan Repayments	2,287,599,678	-	3,326,939,290	-
Extraordinary Receipts: Miscellaneous	14,393,269,491	4,946,000,000	775,049,444	7,214,500,000
TOTAL CAPITAL REVENUE	16,680,869,169	4,946,000,000	4,101,988,734	7,214,500,000
TOTAL RECURRENT AND CAPITAL REVENUE	1,077,022,941,641	1,094,256,296,629	770,953,848,338	1,083,920,810,705
IV GRANTS				
(I) TRANSFER FROM CAPITAL DEVELOPMENT FUND				
Transfers to Current Account	-	812,000,000	-	1,491,600,000
Transfers to Capital Account	-	-	-	-
Other	-	-	15,367,029	-
(II) EXTERNAL GRANTS				
Grants from the European Union	505,050,625	-	-	-
Miscellaneous Grants	86,185,992	-	414,636,000	-
Other Grants	4,728,535,202	5,960,800,000	2,851,676,496	5,334,400,000
TOTAL GRANTS	5,319,771,819	6,772,800,000	3,281,679,525	6,826,000,000
V LOAN RECEIPTS				
Loan receipts	252,800,412,933	158,441,900,000	123,208,731,718	247,148,600,000
TOTAL LOAN RECEIPTS	252,800,412,933	158,441,900,000	123,208,731,718	247,148,600,000
TOTAL REVENUE AND LOAN RECEIPTS	1,335,143,126,393	1,259,470,996,629	897,444,259,582	1,337,895,410,705

The Consolidated Fund Receipts are subject to change

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Consolidated	Estimates	Consol Fund	Estimates	Budget
	Fund Receipts 2024/2025 ('1)	2025/2026 ('2)	Receipts 2025/2026 (as at DEC-2025) ('3)	2026/2027 ('4)	Increase(+) / Decrease (-) [(4)-('2)]
	J\$	J\$	J\$	J\$	J\$
TAX REVENUE					
Import Duties	66,623,305,399.27	74,163,837,074.00	51,989,322,100.85	75,416,501,742.87	1,252,664,668.87
Income Tax-Companies	103,682,870,685.00	126,784,627,070.00	53,331,179,401.00	115,291,249,204.26	11,493,377,865.74
Income Tax- Individuals	157,041,460,637.00	170,176,157,079.00	115,595,052,192.94	178,274,846,217.45	8,098,689,138.45
Tax on Interest/Dividend	45,195,946,552.81	42,543,387,755.00	27,365,161,007.96	45,918,153,618.89	3,374,765,863.89
Stamp Duties (local)	4,284,978,685.01	6,442,959,600.00	3,515,382,517.27	7,436,970,968.80	994,011,368.80
Stamp Duties (import)	7,747,312,121.00	4,898,100,716.00	6,863,939,561.00	4,707,617,297.47	190,483,418.53
Motor Vehicle Licences (Motor Vehicle Act)	5,459,074,693.00	5,460,841,959.00	4,067,614,195.00	5,278,385,475.39	182,456,483.61
Customs Brokers	261,500.00	4,172,788.00	231,500.00	4,098,987.41	73,800.59
Gaming Machines	174,208,464.00	1,443,954,423.00	69,758,611.00	1,418,416,415.42	25,538,007.58
Tourist Shop Licence	1,089,662.50	81,483,184.00	2,301,724.05	80,042,059.45	1,441,124.55
Tourist Shop Operators Licence	1,866,971.20	142,599,255.00	3,874,674.35	140,077,221.74	2,522,033.26
Hotel Licence Duty	7,977,120.00	59,609,859.00	2,253,680.00	58,555,589.55	1,054,269.45
Other Licences	77,800,422.97	401,346,596.00	16,918,450.00	50,070,777.27	351,275,818.73
Travel Tax	22,203,136,341.69	21,276,828,662.00	13,633,796,227.90	21,913,217,221.55	636,388,559.55
Passenger Levy	6,115,657,236.24	7,989,785,728.00	6,743,030,451.26	7,749,005,802.00	240,779,926.00
Betting, Gaming and Lotteries-Duties, Fees and Levies	8,454,133,056.00	9,489,320,986.00	6,438,641,187.00	10,036,167,979.25	546,846,993.25
Education Tax	55,487,960,454.26	55,162,394,889.00	39,960,923,860.88	55,828,333,540.52	665,938,651.52
Contractors Levy	3,249,199,230.00	2,997,987,719.00	2,280,790,052.00	2,775,279,358.28	222,708,360.72
General Consumption Tax	127,157,541,475.37	139,525,313,853.00	99,318,402,697.59	143,839,221,939.40	4,313,908,086.40
General Consumption Tax	164,094,034,674.13	165,946,863,115.00	116,803,252,523.29	174,314,666,052.86	8,367,802,937.86
Special Consumption Tax	66,613,214,917.74	76,743,727,611.00	50,640,613,652.88	79,025,246,976.36	2,281,519,365.36
Special Consumption Tax	20,954,411,384.00	23,660,626,417.00	18,426,122,004.34	33,551,772,866.88	9,891,146,449.88
Environmental Levy	5,334,077,709.79	6,076,263,777.00	4,145,029,836.68	9,058,249,906.47	2,981,986,129.47
Environmental Levy	1,019,529,503.00	974,656,803.00	742,491,131.00	1,355,805,881.16	381,149,078.16
Telephone Call Tax	2,650,317,234.00	2,730,122,513.00	1,858,775,455.00	2,435,835,542.37	294,286,970.63
Guest Accomodation Room Tax	3,454,915,424.00	3,316,739,864.00	2,355,125,029.00	2,863,467,216.41	453,272,647.59
Minimum Business Tax	97,711,799.00	-	40,584,442.00	-	-
Quarry Tax	220,625,933.00	240,044,359.00	125,068,663.00	202,877,306.61	37,167,052.39
Import Licences-Trade Board	328,451,150.00	363,645,487.00	227,218,763.00	344,177,539.00	19,467,948.00
Telecommunication Licences	1,199,469,441.22	396,497,488.00	17,449,851.00	-	396,497,488.00
TOTAL TAX REVENUE	878,932,539,877.20	949,493,896,629.00	626,580,305,443.23	979,368,310,705.10	29,874,414,076.10
HIS EXCELLENCY THE GOVERNOR GENERAL AND STAFF					
Processing Fees	-	-	-	-	-
Miscellaneous Receipts	4,371.00	-	-	-	-
TOTAL- HIS EXCELLENCY THE GOVERNOR GENERAL AND STAFF	-	-	-	-	-
HOUSE OF PARLIAMENT					
Miscellaneous Fees (Food & Beverage)	79,860.00	-	-	-	-
TOTAL- HOUSE OF PARLIAMENT	79,860.00	-	-	-	-
PUBLIC PROCUREMENT COMMISSION (PPC)					
Registration Fees	-	-	-	-	-
TOTAL- PUBLIC PROCUREMENT COMMISSION	-	-	-	-	-
AUDITOR GENERAL'S DEPARTMENT					
Audit Fees	-	-	-	-	-
Miscellaneous Fees	539.95	142,500.00	81,600.00	5,000.00	147,500.00
TOTAL- AUDITOR GENERAL'S DEPARTMENT	539.95	142,500.00	81,600.00	5,000.00	147,500.00
OFFICE OF THE SERVICES COMMISSIONS					
Processing Fees	-	11,500.00	-	7,000.00	4,500.00
Miscellaneous Fees	71,725.00	40,000.00	94,183.00	42,000.00	2,000.00
TOTAL- OFFICE OF THE SERVICES COMMISSIONS	71,725.00	51,500.00	94,183.00	49,000.00	2,500.00
OFFICE OF THE PRIME MINISTER					
Rental Charges	-	3,000,000.00	1,795,009.00	3,000,000.00	-
Irrevocable Order	-	12,000.00	3,500.00	7,000.00	5,000.00
Miscellaneous Receipts	2,491,473.43	2,000,000.00	1,541,812.16	2,000,000.00	-
TOTAL-OFFICE OF THE PRIME MINISTER	2,491,473.43	5,012,000.00	3,340,321.16	5,007,000.00	5,000.00
ELECTORAL COMMISSION					
Registration and ID Card Service	-	-	-	-	-
Miscellaneous Receipts	-	-	-	-	-
TOTAL- ELECTORAL COMMISSION	-	-	-	-	-
OFFICE OF THE CABINET					
Irrevocable Order	-	1,000.00	-	1,000.00	-
Miscellaneous Receipts	239.00	10,000.00	31,145.66	44,000.00	34,000.00
TOTAL- OFFICE OF THE CABINET	239.00	11,000.00	31,145.66	45,000.00	34,000.00

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Consolidated Fund Receipts 2024/2025 ('1)	Estimates 2025/2026 ('2)	Consol Fund Receipts 2025/2026 (as at DEC-2025) ('3)	Estimates 2026/2027 ('4)	Budget Increase(+) / Decrease (-) [(4)-('2)]
	J\$	J\$	J\$	J\$	J\$
TAX REVENUE					
MINISTRY OF TOURISM					
Irrevocable Order		1,500.00	500.00	-	1,500.00
Miscellaneous Receipts	728,451.85	6,000.00	110,309.74	3,498.00	2,502.00
De- earmarked Funds - TEF/ CHASE	9,486,876,697.99	11,522,796,001.00	6,911,963,627.08	5,968,753,274.00	5,554,042,727.00
TOTAL- MINISTRY OF TOURISM	9,487,605,149.84	11,522,803,501.00	6,912,074,436.82	5,968,756,772.00	5,554,046,729.00
MINISTRY OF ECONOMIC GROWTH AND INFRASTRUCTURE DEVELOPMENT					
Miscellaneous Receipts	-	35,910.00	617,716.66	1,764,079.47	1,728,169.47
TOTAL- MINISTRY OF ECONOMIC GROWTH AND INFRASTRUCTURE DEVELOPMENT	-	35,910.00	617,716.66	1,764,079.47	1,728,169.47
NATIONAL LAND AGENCY					
Miscellaneous Receipts (50% of Profit)	700,750,000.00	-	-	-	-
Assurance Fund (100% of Gross Receipts)	-	60,054,720.00	-	63,665,772.00	-
Rents - Crown Lands and Other Government Properties	-	154,093,000.00	48,526,472.82	209,696,217.60	55,603,217.60
Land Settlement Properties	-	35,443,000.00	60,954,353.83	93,785,097.60	58,342,097.60
Rental of Land-Leased properties	-	-	29,422,829.53	-	-
Attorney's Fee/ Photocopying	-	-	-	-	-
Miscellaneous Receipts	6,637.81	3,218,750.00	25,908.00	1,358,090.40	1,860,659.60
Other Receipts (Including Crown Property Sales)	149,415,504.07	293,258,000.00	-	266,644,027.20	26,613,972.80
TOTAL NATIONAL LAND AGENCY	850,172,141.88	546,067,470.00	138,929,564.18	635,149,204.80	85,470,682.80
MINISTRY OF FINANCE AND THE PUBLIC SERVICE					
Fees- Banking Licence Registration (1973) - Commercial Banks	531,366,285.72	622,675,199.00	344,379,290.90	562,708,897.00	59,966,302.00
Profits in Government owned companies-Dividends and Financial Distribution	34,559,957,884.28	66,199,422,512.00	67,854,132,578.04	12,254,880,000.00	53,944,542,512.00
Sale of Unserviceable Stores	-	95,000,000.00	12,500.00	95,000,000.00	-
BOJ Profits	4,661,547,000.00	4,000,000,000.00	5,894,036,000.00	9,000,000,000.00	5,000,000,000.00
Sale of Gazettes	-	3,571,410.00	131,462.50	3,571,410.00	-
Fees-Scotia Bank Jamaica Economic Growth Fund Provident Fund	-	-	-	-	-
Fees-FIA Licence Registration	-	2,564,020.00	-	2,602,480.30	38,460.30
Fees-Building Societies	-	46,856,040.00	-	49,198,842.00	2,342,802.00
Sale of Forfeited Goods-FID	60,000,000.00	16,738,338.00	8,478,477.68	190,000,000.00	173,261,662.00
Cash Seized and Forfeited	50,000.00	20,000,000.00	-	7,000,000.00	13,000,000.00
Miscellaneous Receipts	78,868,895,764.41	81,460,000.00	14,878,276,524.62	1,579,847,161.24	1,498,387,161.24
Forfeiture of Loan Agreement (MDB)	288,521.87	20,000,000.00	13,189,197.04	20,000,000.00	-
Operation of the Jamaica Conference Centre (JCC)	-	-	-	-	-
Operation of the AIR Jamaica Building	-	-	-	26,800,000.00	-
TOTAL- MINISTRY OF FINANCE AND THE PUBLIC SERVICE	118,682,105,456.28	71,108,287,519.00	88,992,636,030.78	23,791,608,790.54	47,343,478,728.46
ACCOUNTANT GENERAL'S DEPARTMENT					
Interest on On Lent Loans	984,101,399.29	1,795,456,029.00	450,909,289.72	1,666,902,683.21	128,553,345.79
Interest Earned on Local Currency Bank Accounts	3,271,840,533.12	3,790,403,423.00	1,957,138,025.85	3,304,558,938.45	485,844,484.55
Interest Earned on Foreign Currency Bank Accounts	2,807,081,916.80	3,324,665,813.00	1,243,170,938.27	3,126,508,900.00	198,156,913.00
Interest Earned on Loans and Advances to Public Officers	7,360,121.59	8,154,333.00	6,243,194.16	7,552,800.30	601,532.70
Interest on Government Deposits(MDA)	-	519,887.00	-	-	519,887.00
PDCF Interest -Global Bonds Interest	2,023,947,872.12	6,800,980,736.00	783,491,203.54	6,525,616,557.50	275,364,178.50
PDCF Interest - Local Investments JUTC Interest	2,345,608,656.78	-	219,800,837.31	1,000,000,000.00	1,000,000,000.00
Pension Contributions: 5 % Contribution Scheme	10,040,734,348.18	10,354,943,012.00	8,697,223,328.56	13,458,492,442.12	3,103,549,430.12
Pension Contribution:Members of the Legislature	-	-	-	-	-
Pension Contributions: Other Government Authorities for Seconded Officers	-	-	-	-	-
Recovery of Pension and Salary	48,996,280.74	60,416,522.00	101,637,459.88	64,801,028.00	4,384,506.00
Chancery Fund Commission	-	-	230,367.00	-	-
Sale of Receipt Books	493,305.00	645,464.00	76,875.00	250,000.00	395,464.00
Recovery of Prior Years' Expenditure	84,571,890.77	87,950,906.00	1,267,588,113.36	136,513,013.00	48,562,107.00
Processing Fees- Salary Deduction	1,149,268.25	961,224.00	1,271,211.00	966,000.00	4,776.00
Miscellaneous Receipts	18,233,172,267.67	16,241,867,543.00	20,869,432,089.92	23,648,544,325.00	7,406,676,782.00
Registration of Jamaica Investment Capital Growth Funds	-	-	-	-	-
Fees on Government Guaranteed Loans	-	-	-	-	-
Executive Agency Investment Fund Management Fees	-	-	-	-	-
TOTAL- ACCOUNTANT GENERAL'S DEPARTMENT	39,849,057,860.31	42,466,964,892.00	35,598,212,933.57	52,940,706,687.58	10,473,741,795.58

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Budget				
	Consolidated Fund Receipts 2024/2025 ('1)	Estimates 2025/2026 ('2)	Consol Fund Receipts 2025/2026 (as at DEC-2025) ('3)	Estimates 2026/2027 ('4)	Increase(+) / Decrease (-) [(4)-(2)]
TAX REVENUE	J\$	J\$	J\$	J\$	J\$
JAMAICA CUSTOMS AGENCY					
Warehouse Fees	44,588,001.54	11,850,000.00	4,456,486.62	8,700,000.00	3,150,000.00
Receipts from Sale of Seized Items	27,666,945.17	125,060,852.00	14,051,343.87	187,591,278.15	62,530,426.15
Penalty Payments for Breaches of Customs Act and Regulations	98,904,911.26	181,459,674.00	161,085,203.34	217,751,610.00	36,291,936.00
Net Service Charge for Shipping and Airline Carriers	-	-	-	-	-
Processing 5% PAJ	65,573,421.37	-	-	-	-
Standard and Compliance Fees	107,545,738.20	77,089,087.00	35,898,900.75	55,740,988.00	21,348,099.00
Customs User/ Administration Fee	-	-	-	-	-
Irrevocable Standing Orders	-	37,000.00	22,000.00	33,500.00	3,500.00
Miscellaneous Receipts	51,536,207.93	455,427.00	1,103,538.99	600,429.00	145,002.00
TOTAL- JAMAICA CUSTOMS AGENCY	395,815,225.47	395,952,040.00	216,617,473.57	470,417,805.15	74,465,765.15
TAX ADMINISTRATION JAMAICA					
Penalty for late and non-payment of sundry taxes and licences	-	5,200,000.00	-	-	-
Penalty for Breaches of Spirit Licences	-	500,000.00	-	500,000.00	-
Property Tax (2.5%)	190,349,912.63	250,000,000.00	170,155,701.75	258,400,000.00	8,400,000.00
National Health Fund(NHF 2.5%)	-	-	-	-	-
Passport Immigration & Citizenship Agency Fee 0.5%	293,947.13	440,500.00	190,637.50	400,000.00	40,500.00
Road Maintenance Fund 2.5%	49,908,372.06	70,000,000.00	228,446,185.91	72,000,000.00	2,000,000.00
Special Consumption Tax 2.5%	-	-	-	-	-
Island Traffic Authority 20%	11,151,359.40	17,000,000.00	9,435,200.00	18,000,000.00	1,000,000.00
Police User Fees	289,167,400.49	450,000,000.00	212,536,250.00	382,700,000.00	67,300,000.00
Trade Licence 2.5%	9,901,556.21	14,400,000.00	10,912,610.15	16,500,000.00	2,100,000.00
Miscellaneous Receipts	209,951,907.18	22,500,000.00	146,383,455.31	36,000,000.00	13,500,000.00
Firearm Licensing Authority User Fees	-	-	-	-	-
Net Service Charge for services rendered by Excise Officers	-	-	-	-	-
TOTAL-TAX ADMINISTRATION JAMAICA	760,724,455.10	830,040,500.00	778,060,040.62	784,500,000.00	40,340,500.00
MINISTRY OF NATIONAL SECURITY & PEACE					
Sale of Services- CRDC	-	3,500,000.00	11,317,018.75	7,000,000.00	3,500,000.00
Miscellaneous Receipts	15,765,000.51	-	13,316,021.57	10,000,000.00	10,000,000.00
TOTAL- MINISTRY OF NATIONAL SECURITY & PEACE	15,765,000.51	3,500,000.00	24,633,040.32	17,000,000.00	13,500,000.00
JAMAICA DEFENCE FORCE					
Rental of Lettings (Land and Buildings) Soldier's Contribution	-	3,000,000.00	-	3,000,000.00	-
Soldiers' Contribution to various services	12,122,080.63	28,500,000.00	71,098.50	28,500,000.00	-
Miscellaneous Receipts JDF	929,340.10	6,600,000.00	6,750,308.44	6,600,000.00	-
TOTAL-JAMAICA DEFENCE FORCE	13,051,420.73	38,100,000.00	6,821,406.94	38,100,000.00	-
POLICE DEPARTMENT					
Police Certificates	7,201,500.00	-	2,215,700.00	-	-
Finger Print Search	-	-	-	-	-
Pension Contributions: Constabulary	-	-	-	-	-
Pension Contributions: Special Constables	-	-	-	-	-
Accident Report	-	-	3,000.00	-	-
Miscellaneous Receipts	32,194,771.92	24,408,108.00	7,663,517.65	24,408,108.00	-
TOTAL-POLICE DEPARTMENT	39,396,271.92	24,408,108.00	9,882,217.65	24,408,108.00	-
DEPARTMENT OF CORRECTIONAL SERVICES					
Sundry Fines and Contribution	788,856.00	-	869,545.40	-	-
Miscellaneous Receipts	2,667,058.33	5,332,100.00	1,172,770.00	-	-
TOTAL - DEPARTMENT OF CORRECTIONAL SERVICES	3,455,914.33	5,332,100.00	2,042,315.40	-	-
MINISTRY OF JUSTICE & CONSTITUTIONAL AFFAIRS					
Traffic Fines	-	-	-	-	-
Other Court Fines	233,633,492.25	399,960,000.00	38,465,194.04	404,576,000.00	4,616,000.00
Sale of Revised Laws of Jamaica to the Private Sector	-	-	173,798,825.77	-	-
Forfeited Recognizances (Funds)	-	-	-	-	-
Sale of Marriage Licences	-	-	1,067.69	-	-
Miscellaneous Receipts	5,626,272.66	3,700,000.00	202,620,606.48	3,737,000.00	37,000.00
Tender Documents	-	-	-	-	-
TOTAL- MINISTRY OF JUSTICE & CONSTITUTIONAL AFFAIRS	239,259,764.91	403,660,000.00	414,885,693.98	408,313,000.00	4,653,000.00

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Consolidated Fund Receipts 2024/2025 ('1)	Estimates 2025/2026 ('2)	Consol Fund Receipts 2025/2026 (as at DEC-2025) ('3)	Estimates 2026/2027 ('4)	Budget Increase(+) / Decrease (-) [(4)-(2)]
TAX REVENUE	J\$	J\$	J\$	J\$	J\$
MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE					
Visa Fees from Overseas Missions	-	-	-	-	-
Authentication fees	2,573,561.10	18,415,000.00	6,315,253.77	18,415,000.00	-
Rush fees	-	-	-	-	-
Consul fees	-	-	-	-	-
Postage fees	115,575,000.00	-	-	-	-
Miscellaneous Receipts	12,638,301.15	-	7,049,277.02	-	-
TOTAL- MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE	130,786,862.25	18,415,000.00	13,364,530.79	18,415,000.00	-
MINISTRY OF LABOUR AND SOCIAL SECURITY					
Reimbursement - NIS	1,041,682,093.12	1,606,451,000.00	484,559,159.50	1,608,000,000.00	1,549,000.00
Fees - Factories Registration Act	1,456,240.98	2,082,000.00	1,244,519.71	2,100,000.00	18,000.00
Fees - Employment Agencies Registration Act	537,943.51	505,000.00	532,281.57	515,000.00	10,000.00
Fees - Recruiting of Workers Act	-	-	-	-	-
Work Permit	1,078,086,124.33	1,270,500,000.00	762,340,318.44	1,200,000,000.00	70,500,000.00
Miscellaneous Receipts	1,152,637.67	2,021,000.00	12,300.00	2,000,000.00	21,000.00
TOTAL-MINISTRY OF LABOUR AND SOCIAL SECURITY	2,122,915,039.61	2,881,559,000.00	1,248,688,579.22	2,812,615,000.00	- 68,944,000.00
TOTAL- MINISTRY OF EDUCATION, SKILLS, YOUTH & INFORMATION					
Fees from Jamaica School Certificate Examinations	-	-	-	-	-
Rental of EDDC and other Buildings	238,448.46	2,000,000.00	-	150,000.00	1,850,000.00
Repayment of Bonds by Teachers	-	2,500,000.00	-	1,000,000.00	1,500,000.00
Transcripts	-	1,200.00	-	1,000.00	200.00
Recovery of Previous years Expenditure	78,784,269.37	230,000,000.00	20,913,731.43	-	230,000,000.00
Miscellaneous Receipts	33,354,852.28	58,000,000.00	3,796,141.35	1,500,000.00	56,500,000.00
TOTAL- MINISTRY OF EDUCATION, SKILLS, YOUTH & INFORMATION	112,377,570.11	292,501,200.00	24,709,872.78	2,651,000.00	- 289,850,200.00
MINISTRY OF HEALTH AND WELLNESS					
Registration of Pharmacies and Pharmacists	-	-	-	-	-
Registration of Drugs	8,147,150.81	8,960,000.00	13,560,309.36	8,960,000.00	-
Parents Contribution toward Maintenance of Children in Children's Home	-	-	-	-	-
Drug Permits	-	5,200,000.00	-	5,200,000.00	-
Miscellaneous Receipts	8,425,709.33	140,000.00	5,938,482.03	140,000.00	-
Advisory Panel on Ethics (Research Proposal)	-	396,000.00	-	396,000.00	-
MINISTRY OF HEALTH AND WELLNESS	16,572,860.14	14,696,000.00	19,498,791.39	14,696,000.00	-
GOVERNMENT CHEMIST					
Fees from Laboratory analyses	406,145.00	997,500.00	507,600.00	997,500.00	-
TOTAL-GOVERNMENT CHEMIST	406,145.00	997,500.00	507,600.00	997,500.00	-
MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORT					
Irrevocable Order	-	10,000.00	2,500.00	8,000.00	2,000.00
Miscellaneous Receipts	2,937.00	4,000.00	957,575.20	3,020,000.00	3,016,000.00
TOTAL-MINISTRY OF CULTURE, GENDER, ENTERTAINMENT AND SPORT	2,937.00	14,000.00	960,075.20	3,028,000.00	3,014,000.00
MINISTRY OF AGRICULTURE FISHERIES AND MINING					
Receipts from sundry and other receipts	36,000.00	-	-	-	-
Agricultural Land Management Division	4,500.00	1,500,000.00	1,156,500.69	1,500,000.00	-
Miscellaneous Receipts	22,884,027.37	-	2,576,639.23	-	-
Application for Export Permits	-	-	-	-	-
Library Publication	-	850,000.00	-	-	850,000.00
Receipts from issue of Sundry Permits	-	-	-	-	-
Laboratory Analysis - Metallic Minerals	-	4,500,000.00	-	4,500,000.00	-
Miscellaneous Receipts	1,386,012.10	7,400,000.00	7,175,553.50	7,400,000.00	-
Royalties-Bauxite	631,823,087.60	500,000,000.00	370,696,367.05	550,000,000.00	50,000,000.00
Royalties-Limestone	28,068,396.54	30,000,000.00	17,014,857.69	35,000,000.00	5,000,000.00
Penalties for Non Filing of Quarry Taxes	-	2,500,000.00	2,905,471.64	1,000,000.00	1,500,000.00
Blasting Inspections	533,680.57	800,000.00	3,216,782.21	750,000.00	50,000.00
TOTAL- MINISTRY OF AGRICULTURE FISHERIES AND MINING	684,735,704.18	547,550,000.00	404,742,172.01	600,150,000.00	52,600,000.00

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Consolidated Fund Receipts 2024/2025 ('1)	Estimates 2025/2026 ('2)	Consol Fund Receipts 2025/2026 (as at DEC-2025) ('3)	Estimates 2026/2027 ('4)	Budget Increase(+) / Decrease (-) [(4)-(2)]
TAX REVENUE	J\$	J\$	J\$	J\$	J\$
MINISTRY OF INDUSTRY, INVESTMENT AND COMMERCE					
Miscellaneous Receipts	310,104.86	20,000.00	22,080.00	60,000.00	40,000.00
Receipts from sundry and Other Receipt	118,054.00	20,000.00	-	60,000.00	40,000.00
TOTAL- MINISTRY OF INDUSTRY, INVESTMENT AND COMMERCE	428,158.86	40,000.00	22,080.00	120,000.00	80,000.00
OFFICE OF THE GOVERNMENT TRUSTEE					
Commission on Dividend Payment	1,021,883.28	1,723,452.00	833,309.35	1,589,298.88	134,153.12
Legal fees and charges against the Bankruptcy	350,000.00	3,714,000.00	431,088.52	1,718,500.00	1,995,500.00
Miscellaneous Receipts		5,000.00	-	5,000.00	-
TOTAL- OFFICE OF THE GOVERNMENT TRUSTEE	1,371,883.28	5,442,452.00	1,264,397.87	3,312,798.88	2,129,653.12
OFFICE OF THE SUPERVISOR OF INSOLVENCY					
Insolvency Status Verification	4,553,320.24	5,409,000.00	4,521,000.00	7,449,000.00	2,040,000.00
Trustee Application Fee	40,000.00	40,000.00	20,000.00	80,000.00	40,000.00
Trustee Licence Fee	150,000.00	60,000.00	30,000.00	120,000.00	60,000.00
Trustee License Renewal	12,000.00	13,000.00	-	12,000.00	1,000.00
Miscellaneous Receipts	1,600.00	5,000.00	450.00	5,000.00	-
TOTAL-OFFICE OF THE SUPERVISOR OF INSOLVENCY	4,756,920.24	5,527,000.00	4,571,450.00	7,666,000.00	2,139,000.00
TRADE BOARD					
Certification Fees	4,962,350.00	5,693,000.00	4,121,100.00	5,892,255.00	199,255.00
Dealers Registration / Licensing Fees	5,763,226.67	-	-	-	-
Scrap Metal	2,251,470.67	1,889,520.00	2,020,535.78	655,300.00	1,234,220.00
Car Dealers Registration	41,266,994.03	73,845,680.00	30,869,400.67	70,998,599.00	2,847,081.00
Collateral Letter	3,119,250.00	4,498,262.00	2,885,000.00	4,224,342.00	273,920.00
Letter of Transfer	491,000.00	330,000.00	528,000.00	330,000.00	-
Miscellaneous Receipts	2,603,100.93	54,717,465.00	-	57,796,194.00	3,078,729.00
TOTAL- TRADE BOARD	60,457,392.30	140,973,927.00	40,424,036.45	139,896,690.00	1,077,237.00
DEPARTMENT OF COOPERATIVE AND FRIENDLY SOCIETIES					
Amendment to Rules Fees	4,000.00	12,000.00	-	12,000.00	-
Registration Fees - Cooperative & Friendly Society	677,500.00	2,080,000.00	1,115,000.00	2,072,000.00	8,000.00
Registration of Special Resolution	-	-	-	-	-
Arbitration	20,000.00	5,000.00	29,900.00	5,000.00	-
Training	9,000.00	81,000.00	4,500.00	63,000.00	18,000.00
Branch Office with IP Societies	-	-	-	-	-
Annual Fees for IP Societies	73,000.00	600,000.00	245,500.00	600,000.00	-
Miscellaneous Receipts	207,420.00	130,000.00	255,700.00	130,000.00	-
TOTAL- DEPARTMENT OF COOPERATIVE AND FRIENDLY SOCIETIES	990,920.00	2,908,000.00	1,650,600.00	2,882,000.00	26,000.00
JAMAICA INTELLECTUAL PROPERTY OFFICE					
Fees for Registration of Trademark	156,424,136.00	116,390,400.00	104,485,384.75	150,390,400.00	34,000,000.00
Patent fees	2,510,933.00	900,000.00	649,793.00	562,500.00	337,500.00
Utility Models	30,000.00	50,000.00	10,000.00	50,000.00	-
Design Fees	3,775,714.68	515,000.00	690,496.19	593,500.00	78,500.00
Search Fees	18,571,550.00	887,200.00	5,817,900.00	931,200.00	44,000.00
Trade Mark Journal	687,400.00	1,058,400.00	92,400.00	268,400.00	790,000.00
Trade Mark Publication	6,486,400.00	7,816,000.00	5,021,600.00	7,569,000.00	247,000.00
Geographical Indication Registration	60,000.00	40,000.00	10,000.00	50,000.00	10,000.00
Copyright-GDA Registration	715,250.00	450,000.00	381,350.00	473,000.00	23,000.00
*Hague Agreement	-	-	-	38,042,800.00	-
Madrid Treaty Registration	105,422,697.98	26,690,000.00	28,960,732.56	1,260,000.00	25,430,000.00
Patent Corporation Treaty Registration	-	-	1,566,700.00	1,270,500.00	-
Miscellaneous receipts	6,600.00	-	320,100.00	-	-
TOTAL- JAMAICA INTELLECTUAL PROPERTY OFFICE	294,690,681.66	154,797,000.00	148,006,456.50	201,461,300.00	7,351,000.00

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Consolidated	Estimates	Consol Fund	Estimates	Budget
	Fund Receipts 2024/2025 (1)	2025/2026 (2)	Receipts 2025/2026 (as at DEC-2025) (3)	2026/2027 (4)	Increase(+) / Decrease (-) [(4)-(2)]
	J\$	J\$	J\$	J\$	J\$
TAX REVENUE					
MINISTRY OF TRANSPORT, TELECOMMUNICATION AND ENERGY					
Fees- Electric Lighting Act	131,423.46	15,911,000.00	74,500.01	65,163,421.16	49,252,421.16
Fees -rental of property Fee Maintenance of Property	-	195,228,000.00	72,857,462.46	64,403,565.12	-
Fees-Petroleum Licencing	434,604.26	22,708,000.00	415,000.00	500,000.00	-
Fee Maintenance of Property	-	-	-	117,046,046.00	-
Miscellaneous Receipts	2,170,130.55	3,077,000.00	149,469,251.08	1,300,000.00	1,777,000.00
Fees- Electricity Act (GER)	-	18,170,000.00	-	20,900,000.00	-
Tender Documents	-	-	-	-	-
Other Receipts	-	-	-	-	-
Miscellaneous Receipts	-	-	-	-	-
Bluefield Guest House	-	-	-	-	-
On and Off Trailer Plates	-	-	-	-	-
De- earmarked - Civil Aviation Authority	7,637,088,902.89	8,148,000,000.00	5,041,170,886.25	8,174,448,656.30	-
TOTAL-MINISTRY OF TRANSPORT, TELECOMMUNICATION AND ENERGY	7,639,825,061.16	8,403,094,000.00	5,263,987,099.80	8,443,761,688.58	47,475,421.16
MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT					
Fire Inspection Fees	-	-	-	-	-
Tender Document Fees	-	-	-	42,000.00	42,000.00
Repairs of Fire Hydrants	-	-	-	-	-
Permission to Host events	-	-	-	-	-
Fines	-	-	-	-	-
6% Pension Contribution - Councillors	-	-	-	-	-
Miscellaneous Receipts	161,960.00	459,790.00	196,298.70	474,575.00	14,785.00
TOTAL- MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT	161,960.00	459,790.00	196,298.70	516,575.00	56,785.00
MISCELLANEOUS RECEIPTS (UNCLASSIFIED)					
TOTAL NON TAX REVENUE	181,409,532,594.45	139,816,400,000.00	140,271,554,161.02	97,338,000,000.00	42,533,738,428.42
TOTAL RECURRENT REVENUE	1,060,342,072,471.65	1,089,310,296,629.00	766,851,859,604.25	1,076,706,310,705.10	12,659,324,352.32
CAPITAL REVENUE					
LAND SALES					
Crown Property Sales	-	-	-	-	-
TOTAL-LAND SALES	-	-	-	-	-
LOAN REPAYMENTS					
Miscellaneous	2,287,599,678.28	-	3,326,939,289.74	-	-
TOTAL LOAN REPAYMENTS	2,287,599,678.28	-	3,326,939,289.74	-	-
EXTRAORDINARY RECEIPTS					
Miscellaneous	-	-	-	-	-
PCDF Other Inflow	14,393,269,491.08	4,946,000,000.00	775,049,444.44	7,214,500,000.00	2,268,500,000.00
Proceeds from Divestment	-	-	-	-	-
TOTAL-EXTRAORDINARY RECEIPTS	14,393,269,491.08	4,946,000,000.00	775,049,444.44	7,214,500,000.00	2,268,500,000.00
TOTAL CAPITAL REVENUE	16,680,869,169.36	4,946,000,000.00	4,101,988,734.18	7,214,500,000.00	2,268,500,000.00
GRANTS					
TRANSFER FROM CAPITAL DEVELOPMENT FUND					
Transfer to Current Account	-	812,000,000.00	-	1,491,600,000.00	679,600,000.00
Transfers in lieu of Income Tax from Alumina Producers	-	-	-	-	-
Others	-	-	15,367,029.45	-	-
TOTAL- TRANSFER TO CAPITAL ACCOUNT	-	812,000,000.00	15,367,029.45	1,491,600,000.00	-
EXTERNAL GRANTS					
European Union	505,050,625.00	-	414,636,000.00	-	-
Miscellaneous Grants	86,185,992.36	-	2,851,676,496.03	-	-
Other Grants	4,728,535,201.56	5,960,800,000.00	2,851,676,496.03	5,334,400,000.00	626,400,000.00
TOTAL EXTERNAL GRANTS	5,319,771,818.92	5,960,800,000.00	3,266,312,496.03	5,334,400,000.00	626,400,000.00
TOTAL GRANTS	5,319,771,818.92	6,772,800,000.00	3,281,679,525.48	6,826,000,000.00	53,200,000.00

STATEMENT II

DETAILS OF REVENUE AND LOAN RECEIPTS

REVENUE ITEM DESCRIPTION	Consolidated	Estimates	Consol Fund	Estimates	Budget
	Fund Receipts 2024/2025 (1)	2025/2026 (2)	Receipts 2025/2026 (as at DEC-2025) (3)	2026/2027 (4)	Increase(+) / Decrease (-) [(4)-(2)]
	J\$	J\$	J\$	J\$	J\$
TAX REVENUE					
EXTERNAL LOANS					
Multilateral					
Loans to be raised under Act 39 of 1964					
World Bank Loans		-	-		-
Inter-American Development Bank	381,411,000.00		6,486,734,000.00		
USAID			-		-
Caribbean Development Bank	615,338,000.00		2,011,650,000.00		-
European Union	389,104,000.00		1,154,827,000.00		
World Bank/IDB	2,490,416,000.00		458,424,000.00		-
IFID			-		-
OECF/USAID			-		-
OPEC			-		-
CAF			-	65,720,000,000.00	65,720,000,000.00
IMF	40,629,668,591.05		-		-
IBRD	25,694,395,343.75		1,780,150,000.00		-
Other			-	31,582,000,000.00	31,582,000,000.00
Total Multilateral Loans	70,200,332,934.80	-	11,891,785,000.00	97,302,000,000.00	97,302,000,000.00
Bilateral					
Government of China			-		-
Government of Germany			-		-
JBIC			-		-
Kuwait			-		-
Saudi			-		-
PL480			-		-
Other			-		-
Other Loans					
Capital Market			-		-
Other	-	68,367,000,000.00	2,774,375,229.56	-	68,367,000,000.00
Total Bilateral Loans	-	68,367,000,000.00	2,774,375,229.56	-	68,367,000,000.00
TOTAL-EXTERNAL LOANS	70,200,332,934.80	68,367,000,000.00	14,666,160,229.56	97,302,000,000.00	28,935,000,000.00
DOMESTIC LOANS					
Local Commercial Banking Sector			-		-
Benchmark Notes & Treasury Bills	182,600,079,997.87	90,074,900,000.00	108,542,571,488.90	149,846,600,000.00	59,771,700,000.00
Indexed Bonds & US\$ Loans			-		-
other (surrenderable)			-		-
TOTAL- DOMESTIC LOANS	182,600,079,997.87	90,074,900,000.00	108,542,571,488.90	149,846,600,000.00	59,771,700,000.00
TOTAL LOANS	252,800,412,932.67	158,441,900,000.00	123,208,731,718.46	247,148,600,000.00	88,706,700,000.00
RECURRENT REVENUE					
Tax Revenue	878,932,539,877.20	949,493,896,629.00	626,580,305,443.23	979,368,310,705.10	29,874,414,076.10
Non Tax Revenue	181,409,532,594.45	139,816,400,000.00	140,271,554,161.02	97,338,000,000.00	42,478,400,000.00
CAPITAL REVENUE	16,680,869,169.36	4,946,000,000.00	4,101,988,734.18	7,214,500,000.00	2,268,500,000.00
GRANTS					
Transfer from Capital Development Fund	-	812,000,000.00	15,367,029.45	1,491,600,000.00	679,600,000.00
External Grants	5,319,771,818.92	5,960,800,000.00	3,266,312,496.03	5,334,400,000.00	626,400,000.00
LOANS					
External Loans	70,200,332,934.80	68,367,000,000.00	14,666,160,229.56	97,302,000,000.00	28,935,000,000.00
Domestic Loans	182,600,079,997.87	90,074,900,000.00	108,542,571,488.90	149,846,600,000.00	59,771,700,000.00
TOTAL	1,335,143,126,392.60	1,259,470,996,629.00	897,444,259,582.37	1,337,895,410,705.10	78,424,414,076.10

2026-2027 JAMAICA BUDGET			
STATEMENT III			
Summary of Revenue Estimates and Estimates of Expenditure for the Year 2026-2027			
\$'000			
RECURRENT			
REVENUE		EXPENDITURE	
	Estimates, 2026/2027		Estimates, 2026/2027
I RECURRENT REVENUE		RECURRENT EXPENDITURE	
Customs	75,416,501,743	His Excellency the Governor-General and Staff	755,411,000
Income Tax	339,484,249,041	Houses of Parliament	2,568,494,000
Stamp Duties	12,144,588,266	Office of the Public Defender	394,847,000
Motor Vehicle Licences(Motor Vehicle Act)	5,278,385,475	Office of the Auditor-General	1,623,190,000
Other Licences	1,751,261,051	Office of the Services Commissions	618,627,000
Travel Tax	29,662,223,024	Office of the Children's Advocate	596,331,000
Betting, Gaming and Lotteries-Duties, Fees and Levies	10,036,167,979	Independent Commission of Investigations	1,467,122,000
Education Tax	55,828,333,541	Integrity Commission	1,933,115,000
Contractors Levy	2,775,279,358	Independent Fiscal Commission	412,400,000
General Consumption Tax	318,153,887,992	Office of the Prime Minister	75,380,750,000
Special Consumption Tax	112,577,019,843	Office of the Cabinet	3,178,810,000
Environmental Levy	10,414,055,788	Ministry of Tourism	16,911,840,000
Telephone Call Tax	2,435,835,542	Ministry of Economic Growth and Infrastructure Development	25,605,481,000
Guest Accomodation Room Tax	2,863,467,216	Ministry of Finance and Public Service	589,238,102,000
Minimum Business Tax	-	Ministry of Water, Environment and Climate Change	4,777,114,000
Quarry Tax	202,877,307	Ministry of National Security and Peace	128,868,657,000
Import Licences-Trade Board	344,177,539	Ministry of Justice and Constitutional Affairs	22,920,670,000
Telecommunication Licences	-	Ministry of Foreign Affairs and Foreign Trade	8,842,812,000
		Ministry of Labour and Social Security	21,280,639,000
TOTAL TAX REVENUE	979,368,310,705	Ministry of Education, Skills, Youth and Information	218,216,441,000
		Ministry of Health and Wellness	189,778,022,000
NON-TAX REVENUE	97,338,000,000	Ministry of Culture, Gender, Entertainment and Sport	8,174,674,000
		Ministry of Agriculture, Fisheries and Mining	19,392,613,000
SUBTOTAL NON TAX REVENUE	97,338,000,000	Ministry of Industry, Investment and Commerce	9,781,826,000
		Ministry of Energy, Transport and Telecommunications	26,508,311,000
TRANSFERS FROM CAPITAL DEVELOPMENT FUND	1,491,600,000	Ministry of Local Government and Community Development	31,544,740,000
		GROSS TOTOTAL	1,410,771,039,000
		Less Appropriations-In-Aid	48,730,045,000
TOTAL RECURRENT REVENUE	1,078,197,910,705	TOTAL RECURRENT EXPENDITURE	1,362,040,994,000

2026-2027 JAMAICA BUDGET			
STATEMENT III			
Summary of Revenue Estimates and Estimates of Expenditure for the Year 2026-2027			
\$'000			
REVENUE		CAPITAL EXPENDITURE	
	Estimates, 2026/2027		Estimates, 2026/2027
CAPITAL REVENUE		CAPITAL EXPENDITURE	
Land Sales	-	Office of the Prime Minister	4,287,419,000
Loan Repayments	-	Ministry of Economic Growth and Infrastructure Development	21,885,706,000
Extraordinary Receipts: Miscellaneous	7,214,500,000	Ministry of Finance and Public Service	17,902,996,000
Subt Total Capital Revenue	7,214,500,000	Ministry of Water, Environment and Climate Change	11,223,000,000
		Ministry of National Security and Peace	2,670,775,000
		Ministry of Justice and Constitutional Affairs	164,000,000
External Loans		Ministry of Labour and Social Security	300,932,000
(A) Multilateral		Ministry of Education, Skills, Youth and Information	3,407,760,000
World Bank Loans	-	Ministry of Health and Wellness	13,825,370,000
Inter-American Development Bank	-	Ministry of Agriculture, Fisheries and Mining	3,130,402,000
USAID	-	Ministry of Energy, Transport and Telecommunications	942,000,000
Caribbean Development Bank	-		
European Union	-		
World Bank/IDB	-		
IFID	-		
OECF/USAID	-		
OPEC	-		
CAF	65,720,000,000		
IMF	-		
IBRD	-		
Other	31,582,000,000		
Total Multilateral	97,302,000,000	GROSS TOTOTAL	79,740,360,000
(B) Bilateral		Less Appropriations-In-Aid	
Government of China	-		
Government of Germany	-	TOTAL CAPITAL EXPENDITURE	79,740,360,000
JBIC	-		
Kuwait	-		
Saudi	-		
PL480	-		
Other	-		
Total Bilateral	-		
(C) Capital Market			
Total External Loans	97,302,000,000		
Domestic Loans			
(D) Benchmark Notes & Treasury Bills	149,846,600,000		
(E) Other			
Total Domestic Loan	149,846,600,000		
Total External and Domestic Loans	247,148,600,000		

SUMMARY			
REVENUE		EXPENDITURE	
	-	Recurrent Estimates	1,362,040,994,000
Tax and Non Tax Revenue	1,076,706,310,705	Capital Estimates	79,740,360,000
Capital Revenue	7,214,500,000		
Transfer from Capital Development Fund	1,491,600,000		
Loan Funds (Raised and to be Raised)	247,148,600,000		
Grants	5,334,400,000		
TOTAL RECEIPTS	1,337,895,410,705	TOTAL EXPENDITURE	1,441,781,354,000

2026-2027 JAMAICA BUDGET

STATEMENT IV

Statement of the Financing of the Estimates of Expenditure for the Year 2026-2027

Recurrent Revenue		Recurrent Expenditure	
Taxation Revenue	979,368,310,705.10	Consolidated Fund Charges	416,387,421,000
Non-Tax Revenue	97,338,000,000.00	Voted Expenditure	945,653,573,000
Transfer from the Capital Development Fund	1,491,600,000.00	Current Account Surplus	
Grants	5,334,400,000.00		
TOTAL	<u>1,083,532,310,705.10</u>	TOTAL	<u>1,362,040,994,000</u>
Current Account Surplus			
Capital Revenue	7,214,500,000.00		
Loan Funds		CAPITAL EXPENDITURE	
(A) External Loans		Consolidated Fund Charges	
(i) Multilateral	97,302,000,000.00	Voted Expenditure	79,740,360,000
(ii) Bilateral	-	Deficit / Surplus	
(iii) Other		TOTAL	<u>79,740,360,000</u>
Total External Loans	97,302,000,000.00		
(B) Domestic Loans	149,846,600,000.00		
TOTAL LOAN FUNDS	247,148,600,000.00		
TOTAL	<u>1,337,895,410,705.10</u>	TOTAL	<u>1,441,781,354,000</u>

2026-2027 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	570,244,000.0	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.	28,892,000.0	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	Office of the Auditor-General	Salary of the Auditor General	25,332,000.0	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.	68,116,000.0	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	19,968,000.0	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.	167,590,221,000.0	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.	210,955,668,000.0	Section 119 of the Constitution of Jamaica.

2026-2027 JAMAICA BUDGET

STATEMENT V

**STATEMENT OF STATUTORY EXPENDITURE CHARGED
TO THE CONSOLIDATED FUND**

Head No.	Head of Estimates	Particulars of Service	Amount	Statutory Authority
20019	Pensions	Public Officers Pensions, Gratuities and Monthly Allowances granted in pursuance of the provisions of the Pensions Act.	11,702,501,000.0	Section 4 of the Pensions Act.
		Jamaica Defence Force Pension	4,300,000,000.0	Defence (Retired, Pay Pensions and other Grants) Regulation, 1962
		Payment of Pensions and Gratuities to Teachers in accordance with the Pensions Act	10,800,000,000.0	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	6,699,400,000.0	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.	420,000,000.0	Section 12 of the Retiring Allowances (Legislative Service) Act and Section 7 of the Pensions (Prime Minister) Act.
		Refund of Family Benefits Contributions in accordance with the Provisions of the Pensions (Civil Service Family Benefits) Act.	40,000,000.0	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.	720,000,000.0	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	270,000,000.0	Parish Councillors Act 2005

2026-2027 JAMAICA BUDGET

STATEMENT V

STATEMENT OF STATUTORY EXPENDITURE CHARGED
TO THE CONSOLIDATED FUND

Head No.	Head of Estimates	Particulars of Service	Amount	Statutory Authority
		Payment of Pensions to the retired members of the Electoral Commission and their widows	72,000,000.0	The Pensions Act
		Payment of Pensions to the retired Ombudsmen and their widows.	11,000,000.0	The Ombudsman Act
		Governor-General's Pension	40,749,000.0	Governor General Act
		Payment of Pensions to the retired Contractor General and his widow in accordance with the Contractor General Act.	15,500,000.0	The Contractor General Act
		Jamaica Agricultural Society Pensions	6,500,000.0	Provident Fund Act
		Payment of Pensions to the former employees, Jamaica Railway Corporation.	6,200,000.0	Jamaica Railway Corporation (Pensions) Regulations
		Total Pensions	35,103,850,000.0	
28025	Office of the Director of Public Prosecutions	Payment of Salary to the Director of Public Prosecutions	24,100,000.0	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	1,876,902,000.0	Section 107 (1) of the Constitution of Jamaica
		Total	416,387,421,000.0	

Disclosure Notice			
Revenue Estimates '(in millions of dollars)			
Item	Original Budget		Budget Increase (+)/ Decrease (-) [(2-1)]
	FY 2025/26 (1)	4th Supplementary Estimates FY 2025/26 (2)	
Revenue & Grants	1,096,083.09	1,069,133.87	(26,949.23)
Tax Revenue	949,493.86	869,012.00	(80,481.86)
Income and profits	339,504.1	280,869.4	(58,634.70)
Bauxite/alumina	3,978.8	1,981.6	(1,997.18)
Other companies	122,805.8	70,779.5	(52,026.30)
PAYE	156,826.0	157,377.3	551.33
Tax on dividend	3,838.9	3,617.4	(221.47)
Other individuals	13,350.2	8,681.4	(4,668.79)
Tax on interest	38,704.5	38,432.2	(272.30)
Production and consumption	279,315.9	271,596.9	(7,719.00)
MBT	0.0	35.4	35.38
SCT	23,660.6	22,542.7	(1,117.96)
Environmental Levy	974.7	892.4	(82.29)
Motor vehicle licenses	5,460.8	5,304.9	(155.93)
Other licenses	2,893.3	2,106.0	(787.34)
Quarry Tax	240.0	203.9	(36.14)
Betting, gaming and lottery	9,489.3	9,190.6	(298.69)
Accommodation Tax	3,316.7	2,717.7	(599.07)
Education Tax	55,162.4	52,176.0	(2,986.38)
Telephone Call Tax	2,730.1	2,448.1	(282.05)
Contractors levy	2,998.0	2,789.2	(208.76)
GCT (Local)	165,946.9	163,715.7	(2,231.14)
Stamp Duty (Local)	6,443.0	7,474.3	1,031.39
International Trade	330,673.9	316,545.7	(14,128.16)
Custom Duty	74,163.8	71,782.8	(2,381.05)
Stamp Duty	4,898.1	4,480.8	(417.31)
Travel Tax	29,266.6	27,773.6	(1,493.00)
GCT (Imports)	139,525.3	135,671.4	(3,853.91)
SCT (imports)	76,743.7	71,233.6	(5,510.13)
Environmental Levy	6,076.3	5,603.5	(472.76)
Non-Tax Revenue	139,816.4	194,160.3	54,343.85
Bauxite Levy	812.0	693.9	(118.11)
Capital Revenue	0.0	0.0	-
Grants	5,960.8	5,267.7	(693.10)