



Jamaica Customs Agency

Customs Procedure Codes (CPC) Guide



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Customs Procedure Codes

Customs Procedure Codes (CPCs) are composed of seven (7) characters which are divided into two parts and are the required input for the eSAD field at Box 37.

The first subdivision of the code comprises a four (4) digit numeric code which represents an extension to the Regime Type selected at Box 1 of the eSAD.

The second subdivision is a three (3) character alpha-numeric code which identifies the tax treatment to be applied at the commodity level, based on Customs and other National Legislation. The latter three characters are also referred to as the *Additional National Codes (ANC)* and must be used in conjunction with the procedure selected from the first subdivision.

Example: if an import declaration was being prepared for *Rice* under the category *Food items* said taxpayer would be entitled to exemption of *General Consumption Tax*.

Step 1- Declarant would first select at Box 1 the Regime Type - **IM4 Entry for Home Use**

Step 2- Declarant would then select at Box 37 first subdivision - **4000 Commercial Import**

Step 3- Followed by selecting the second subdivision at Box 37 – **F09 representing** a tax treatment which exempts *GCT for rice (GCT Act, T.S., Pt. 1, item 14)*

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
EX1- Permanent Export	1000	Export (Permanent)
EX2 – Temporary Export	2000	Temporary Export for Return in Same State
	2100	Temporary Export for Repair, Restoration or Improvement
	2171	Temporary Export from In-Bond Shop for Repair, Restoration or Improvement
	2200	Temporary Export for Outward Processing
EX3- Re-Exportation	3040	Re-Export After Entry for Home Use
	3050	Re-Export after Temporary Import in Same State
	3051	Re-Export after Temporary Import for Repairs, Restoration or Improvement

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	3052	Re-Export after Temporary import for inward processing
	3053	Re-Export after Temporary import exhibition or entertainment
	3058	Re-Export after Temporary Import (Legacy System)
	3070	Re-Export after Private Bonded Warehousing
	3071	Re-Export after In-bond Warehousing - Accounting for DFS Sales
	3171	Re-Export after In-bond - Other
	3078	Re-Export after Warehousing (Legacy System)
EX8-Transit to Export	8100	Transit (By road to another port for Re-export)
EX9	9390	Export from Free Zone
	9391	Export from Free Zone after processing
	9500	Destruction of goods
BG4 – Goods Entered as Non-Commercial Passenger Baggage	4000	Commercial Import
	4500	Non- Commercial
	4600	Passenger Baggage
	4900	Commercial Import –With Uplift Applied
IM4 – Entry For Home Use	4000	Commercial Import
	4042	Finalization of Provisional Entry
	4050	Home use after Temporary Import for return in same state
	4051	Home use after Temporary Import for Repair, Restoration or Improvement
	4052	Home use after Temporary Import for Inward

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
		Processing
	4053	Home use after Temporary Import for Exhibition or Entertainment
	4070	Ex- Warehouse
	4071	Ex- Warehouse (Duty Free Shops)
	4090	Import from Free Zone
	4091	Import from Free Zone After Processing
	4092	Import for Home Use after Entry into Free Zone for Consumption
	4200	Provisional Entry
	4400	Short Shipment
	4500	Non- Commercial Import
	4600	Passenger Baggage
	4900	Commercial Import with Uplift Applied
IMS4 - Simplified Declaration for Import	4000	Commercial Import
	4500	Non-Commercial Importation
	4600	Passenger Baggage
	4900	Commercial Import –with Uplift Applied
IMS5- Temporary Import	5000	Temporary Import for Return in Same State
	5058	Temporary Import for Return in same State (Legacy System)
	5100	Temporary Import for Repair, Restoration or Improvement
	5200	Temporary Import for Inward Processing

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	5300	Temporary Import for Exhibition or Entertainment
IM6 Re-Importation	6010	Re- Import after Permanent Export
	6020	Re-Import after Temporary Export in Same State
	6021	Re-Import after Temporary Export for Repairs or Restoration
	6022	Re-Import after Temporary Export for Outward Processing
	6028	Re-Importation from Temporary Export (Legacy System)
IM7- Entry for Warehousing	7000	Warehouse (Private Bonded)
	7070	Transfer between Private Bonded Warehouse
	7078	Warehousing from Legacy System
	7090	Import from Free Zone to Private Bonded Warehouse
	7100	Warehouse In bond(DFS)
	7130	Return of item after In Bond – Duty Free Sale Accounting
	7170	Transfer to In bond Warehouse (DFS) from Private Bonded Warehouse
	7171	Transfer between In bond Warehouses(DFS)
	7178	Transfer to In bond from Legacy System (DFS)
IM8 – Customs Transit/Transshipment	8000	Goods Transfer (Public Bonded Warehouse)
	8200	Transshipment (From Vessel to Vessel in the port)

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	8300	Transfer to Queen's Warehouse
	8370	Transit to Queens Warehouse from bonded warehouse
IM9	9000	Free Zone Entry
	9070	Entry into Free Zone from bonded warehouse
	9090	Transfer between Free Zones
	9098	Entry for Free Zone from Legacy System
	9100	Entry into Free Zone for Processing
	9191	Transfer between Free Zone for Processing
	9200	Entry into Free Zone for Consumption
	9270	Entry into Free Zone for consumption from Bonded Warehouse
	9390	Export from Free Zone
	9391	Export from Free Zone after processing
	9500	Destruction of goods
	9700	Goods sold in auction
IMD4 – Immediate Delivery – Import for Home Use	4000	Commercial Import
IML4 – De Nova From Legacy System – Import for Home Use	4000	Commercial Import
IP8 – Intra Port Transfer	8000	Transit Goods Transfer (Public Bonded Warehouse)

Correlation Table of Existing Free Code and Additional National Codes (ANC)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	032.32DUTY	Plant fertilizers	0											A01	Customs Tariff, T.S., Pt. 2, Item 32
	012.08GCT	Fertilizers of subheadings 3101.00 to 3105.00 (excluding subheading 3102.10), herbicides, fungicides, plant growth regulators, nematocides, rodenticides, veterinary preparations and molluscides		0										A02	GCT Act, F.S., Group 2, Item 8
	012.01GCT, 011.00ASD	Animal feeds except pet foods (Approved by the Ministry of Agriculture)		0	0									A03	GCT Act, F.S., Group 2, Item 1 & Stamp Duty Act, Appendix B, Item 11
	012.01GCT	Animal feeds except pet foods		0										A04	GCT Act, F.S., Group 2, Item 1
	033.17DUTY, 012.01GCT	Animal feeds except pet foods for use solely in livestock, dairy and poultry industries (Approved by the Ministry of Agriculture)	0.05	0										A05	Customs Tariff, Third Schedule, Part Three, Item 17; GCT Act, First Schedule, Group 2, Item 1
	011.00ASD	Animal feeds (Approved by the Ministry of Agriculture)			0									A06	Stamp Duty Act, Appendix B, Item 11

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	012.03GCT	Machetes, 11.43 cm triangular cutlass files, grubbing hoes, farm forks (that is to say four-pronged forks), which the Commissioner General is satisfied are purchased solely for the use in agricultural activities.		0										A07	GCT Act, F.S., Group 2, Item 3
	031.33DUTY	Knives for agricultural or horticultural use	0											A08	Customs Tariff, T.S., Pt. 1, Item 33
	031.34DUTY	Scissors and blades thereof for agricultural or horticultural use	0											A09	Customs Tariff, T.S. Pt. 1, Item 34
	031.35DUTY	Other articles of cutlery for agricultural or horticultural use	0											A10	Customs Tariff, T.S., Pt. 1, Item 35
	032.20DUTY	Resinite grafting and budding tape used for horticultural purposes	0.05											A11	Customs Tariff, T.S., Pt. 2, Item 20
	012.07GCT	Fishing apparatus, gear, boats, engines, equipment and parts thereof which the Commissioner General is satisfied is imported or purchased by or on behalf of or taken out of bond by commercial fishermen for use in the capture of fish for sale		0											A12

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	033.12DUTY, 012.07GCT	Fishing gear, commercial	0.05	0										A13	Customs Tariff, T.S., Pt. 3 Item 12; GCT Act , First Schedule, group 2, Item 7
	031.24GCT	Motor Spirit, lubricating oil for commercial fishing		0										A14	GCT Act , T.S., Part 1, Item 24
	032.37DUTY	Seed-bed cloth (i.e. impregnated fabric imported for agricultural purposes)	0											A15	Customs Tariff, T.S., Pt. 2, Item 37
	033.14DUTY	Insecticides, fungicides, weedicides, wood preservatives, etc.	0.05											A16	Customs Tariff, T.S., Pt. 3, Item 14
	033.14DUTY 012.09GCT	Insecticides of tariff heading 38.08 intended for exclusive use in agriculture to destroy vermin (5% ID, GCT exempt)	0.05	0										A17	Customs Tariff, T.S. Pt. 3, Item 14; GCT Act , First Schedule, Group 2, Item 9
	030.00ASD	Insecticides, fungicides, herbicides imported for agricultural or horticultural purposes			0									A18	Stamp Duty Act , Appendix B, Item 30
Agricultural, Horticultural & Fishing Industry	031.22GCT	Imported live bird, used as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching tariff headings 0407.00.10 and 0407.00.20		0										A19	GCT Act , T.S., Part 1, Item 22 & 22A
	032.29DUTY	Paper and other pots for	0											A20	Customs Tariff, T.S., Pt.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		potting vegetable seedlings													2, Item 29
	032.38DUTY	Seed potatoes and seeds for planting	0.05											A21	Customs Tariff, T.S., Pt. 2, Item 38
	032.39DUTY	Soil and plant testing equipment and soil conditioners approved by the Chief Technical Officer in the Ministry of Agriculture.	0.05											A22	Customs Tariff, T.S., Pt. 2, Item 39
	032.02DUTY	Animals for breeding; semen for artificial insemination of animals; poultry egg for hatching	0.05											A23	Customs Tariff, T.S., Pt. 2, Item 2
	033.17DUTY	Livestock, dairy and poultry industries	0.05											A24	Customs Tariff, T.S., Pt. 3, Item 17
	033.16DUTY	Iron or steel wire mesh imported for agricultural purposes	0											A25	Customs Tariff, Third Schedule, Part Three, Item 16
Agricultural, Horticultural & Fishing Industry	033.17DUTY 031.55GCT,	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 (Livestock, dairy and poultry Industry)	0.05	0										A26	Customs Tariff, T.S. Pt. 3, Item 17; GCT Act , 3rd Sch., Pt. 1, Item 47 (GCT Amendment of Schedules dated June 3, 2013)
	033.14DUTY, 012.08GCT	Herbicides/Weedicides solely for use in agriculture engaged in for commercial purposes; Rodenticides for use in agriculture, forestry and mining	0.05	0										A27	Customs Tariff, T.S, Pt. 3, Item 14; GCT Act , First Schedule, Group 2, Item 8

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	012.09GCT	Insecticides of tariff heading 38.08 intended for exclusive use in agriculture (extended to Durban of 3923.2100.00)		0										A29	GCT Act, First Schedule, Group 2, Item 9
Aircraft	002.00DUTY, 015.03GCT, 015.03SCTS18 015.03SCTF28, 015.03SCTA08	Goods relating to the heading "aircraft" as described in item 2 of the second schedule: for airlines operating schedule services (local flights)& chartered or private aircraft calling for refuelling and repair	0	0		0	0	0						AC1	Customs Tariff, S.S. Part 1, Item 2 (1-7); GCT Act, F.S. Group 5, Item 3
	002.00DUTY	Goods relating to the heading "aircraft" as described in item 2 of the second schedule: not operating a schedule service or charter; or calling for refuelling or repairs	0											AC2	Customs Tariff, S.S. Part 1, Item 2 (1-7)
	002.00DUTY, 012.00ASD, 015.03GCT 015.03SCTS18, 015.03SCTF28, 015.03SCTA08,	Goods relating to the heading "aircraft" as described in item 2 of the second schedule: operating a schedule service (International flights)	0	0	0										AC4

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Armed Forces	033.08DUTY	Armed forces including arms, uniform and equipment for approved volunteer forces, cadet force or rifle association	0.05											AF1	Customs Tariff, T.S., Part 3, Item 8
	033.08DUTY, ENVL195.01, GCT019.11	Goods imported or officially taken out of bond for use by the Jamaica Defence Force	0.05	0						0				AF2	Customs Tariff, T.S., Part 3, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act, F.S., Group 9, Item 11
	195.01ENV, 019.11GCT	Goods imported or officially taken out of bond for use by the Jamaica Defence Force (Items that do not qualify for import duty exemption under the Third Schedule)		0						0				AF3	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act, F.S., Group 9, Item 11

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Bauxite Industry	920.00DUTY, 031.00ASD, 920.00SCTA08, 920.00SCTS18, 193.01SCF, 195.17ENVL, 920.00GCT	Bauxite and Alumina Industry (Encouragement) Act	0	0	0	0		0	0		*			BA1	Bauxite and Alumina Industry (Encouragement) Act; Stamp Duty Act, Appendix B, Item 31; Standards Regulation, 2nd Sch., Item 1; ENVL exempted via MOF letter dated Dec. 31, 2010
	920.00DUTY, 031.00ASD, 920.00SCTA08, 920.00SCTS18, 193.01SCF, 195.17ENVL, 920.00GCT	Non-bulk Shipments; Bauxite and Alumina industry(Encouragement Act)	0	0	0	0		0	0		0.5			BA2	Bauxite and Alumina Industry (Encouragement) Act; Stamp Duty Act, Appendix B, Item 31; Standards Regulations, 1 st Sch., Pt. B, Item 1; ENVL exempted via mof letter dated Dec 31, 2011; CAF 50% implemented August 12, 2013 on instructions of the Commissioner.
Boat Building Material	032.04DUTY	Boatbuilding materials	0											BB1	Customs Tariff, T.S., Pt.2, Item 4
Boys Scout and Girls Guide	031.75GCT	Goods (except motor vehicles) acquired or on behalf of the Boy Scouts or Girls Guides Association of Jamaica		0										BS1	GCT Act, T.S., Pt. 1, Item 62 (GCT Amendment of Schedules June 3, 2013)
Consumables which the Commissioner of Customs is satisfied	035.02DUTY, 040.01ASD, 990.00GCT	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct	0	0	0									C01	Customs Tariff, 3rd Sch., Pt. 5, Item 2; Stamp Duty Act, Appendix B, Item 40; GCT Act, Section

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
are imported by a taxpayer to be directly consumed or expended in the production of primary products or manufacture of goods in Jamaica by that taxpayer.		use in the manufacture of goods in Jamaica by that taxpayer; GCT Deferment; ICD, ASD Exempt													42
Consumables which the Commissioner of Customs is satisfied are imported by a	035.02DUTY, 040.01ASD	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; ICD, ASD Exempt Only (No GCT deferral granted)	0		0									C02	Customs Tariff, 3rd Sch., Pt. 5, Item 2 ; Stamp Duty Act Appendix B, Item 40

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
taxpayer to be directly consumed or expended in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.02DUTY, 990.00GCT	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; GCT Deferment; ICD exempt and item not eligible for ASD exemption	0	0										C03	Customs Tariff , 3rd Sch., Pt. 5, Item 2 ; GCT Act , Section 42
	035.02DUTY	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; ICD Exempt Only	0											C04	Customs Tariff , 3rd Sch., Pt. 5, Item 2
Consumables which the Commissioner of	035.02DUTY, Zero-rated GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID exempt, GCT zero-rated, item not eligible for ASD	0	0										C05	Customs Tariff , 3rd Sch., Pt. 5, Item 2; GCT Act via Cabinet Decision No. 38/16 dated 7.11.16 and MOFPS letter dated July 25, 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Customs is satisfied are imported by a taxpayer to be directly consumed or expended in the production of primary products or manufacture of goods in Jamaica by that taxpayer.		exemption													
	035.02DUTY, 040.01ASD, Zero-rated GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID exempt, GCT zero-rated, item eligible for ASD exemption.	0	0	0									C06	Customs Tariff, 3rd Sch. ,Pt. 5, Item 2 ; GCT Act via Cabinet Decision No. 38/16 dated 7.11.16 and MOFPS letter dated July 25, 2017
	CARICOM/FTA 990.00 GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved manufacturer under treaty obligations: ID-Refer to boxes 34 and 36, GCT deferred.		0										C07	MOFP Letter dated November 8th 2017; MOFPS letter dated 8.11.2017 via Cabinet Decision 36/17 dated 25-9.17
	961.00DUTY, 961.00ASD, 961.00SCTA, 961.00SCTS, 193.93SCF, 195.10ENVL, 196.12CAF, 961.00GCT	Food for the Poor (excluding m/vehicles); 50% exemption [of CAF] for approved charitable organization	0	0	0	0		0	0	0	0.5			CH1	The Charities Act; Customs (Amendment) Regulation, 2013; BSJ letter, dated June 25, 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Charitable Organizations & Relief Goods	961.00DUTY, 961.00ASD, 961.00SCTA08 961.00SCTS18 196.12CAF, 961.00GCT	Charitable Organizations (excluding M/vehicles); 50% exemption [of CAF] for approved charitable organization;	0	0	0	0		0			0.5			CH2	The Charities Act; Customs (Amendment) Regulation, 2013
	961.00DUTY, 961.00ASD, 961.00SCTA08 961.00SCTS18 195.01ENVL, 196.12CAF, 961.00GCT	Government schools registered as Charitable Organizations (excluding M/vehicles); 50% exemption [of CAF] for approved charitable organization;	0	0	0	0		0		0	0.5			CH3	The Charities Act; Customs (Amendment) Regulation, 2013; M.O.F letter #347/02 dated August 17, 2001
	030.02DUTY,	Goods used in the rehabilitation or relief activities	0											CH4	Customs Tariff, S.S. Item 30B
	030.02 ID GCT waived	Specified goods (approved by the Minister) for rehabilitation or relief (Expired)	0	0										CH6	Customs Tariff Resolution (Revision), 1972, Second Schedule, Item 30B; Section 47 of the GCT Act.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	952.00 ID GCT waived	Relief of Import Duty and GCT on Donations received by ODPEM(specified shipments only) ID- exempt GCT-waived SCF, ENVL and CAF payable. (Specific shipments which arrived in September and October, 2020 only)	0	0										CH7	Section 14 of the Disaster Risk Management Act; Section 47 of the GCT Act; MOFPS letter dated January 15, 2021.
Diplomats & International Organizations	975.00DUTY, 975.00ASD, 014.02SCTA08 014.02SCTS18 014.02SCTF28 193.03SCF, 195.02ENVL, 196.02CAF, 014.02EXC023 014.02GCT	Diplomats; High Commission and Embassy	0	0	0	0	0	0	0	0	0	0		D01	Vienna Convention and Diplomatic Immunities Act; GCT Act , First Schedule, Group 4, Item 2; Standard Regulations , S.S., Item 3; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (b)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	975.00DUTY, 975.00ASD, 193.03SCF, 195.03ENVL, 014.02SCTA08, 014.02SCTF28, 014.02SCTS18, 014.02EXC023, 196.03CAF, 014.02GCT	Goods Imported by International Organizations	0	0	0	0	0	0	0	0	0	0		D01	Diplomatic Immunities Act; GCT Act, First Schedule, Group 4, GCT Act; Standard Regulations, S.S., Item 3; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (b)
	975.00DUTY, 975.00ASD, 193.03SCF, 195.03ENVL, 014.02SCTA08, 014.02SCTF28, 014.02SCTS18, 014.02EXC023, 196.03CAF, 014.02GCT	Goods imported by officials of the Caribbean Community and Experts on missions(personal and household effects including one (1) motor vehicle)	0	0	0	0	0	0	0	0	0	0		D03	Article 10, paragraph (h) of Part III of the Protocol on the Privileges and Immunities of the Caribbean Community

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	975.00DUTY, 975.00ASD, 193.03SCF, 195.03ENVL, 014.02SCTA08, 014.02SCTF28, 014.02SCTS18, 014.02EXC023, 196.03CAF, 014.02GCT	Goods imported by staff members of the Caribbean Export Development Agency (personal and household effects including one (1) motor vehicle).	0	0	0	0	0	0	0	0	0	0		D04	Article 9, Schedule 4, 2(c) of the Inter-governmental Agreement for the establishment of the Caribbean Export Development Agency.
Items for the Disabled	001.00DUTY	Aids and materials for the disabled	0											DA1	Customs Tariff, S.S., Pt. 1, Item 1
	001.00DUTY, 108.02GCT, 018.11GCT	Books, publications and documents of all kinds in raised characters for the blind (Printed matter (excluding newspapers) articles and materials classified under Tariff headings 49.01 to 49.05)	0	0.02										DA2	Customs Tariff, Second Schedule, Item 1 (1) ; GCT Act, F.S., Pt. VIII; GCT Act, F.S. Group 8, Item 1A
	001.00DUTY, 031.60GCT 031.61 GCT	Hearing aids and other appliances including spare parts for such appliances, for the relief of permanent bodily disablement which are worn or carried or implanted in the body to	0	0										DA3	Customs Tariff, Second Schedule, Item 1 (5) ; GCT Act, Third Schedule, Part 1, Item 51

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		compensate for any bodily defect or disability													

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	001.00DUTY, 031.62GCT	Human Invalid carriages	0	0										DA4	Customs Tariff , Second Schedule, Item 1 (5); GCT Act , Third Schedule, Part 1, Item 52– (GCT Amendment of Schedules June 3, 2013)
	994.94ASD	Deferral of payment until time of sale for export			0									DF1	M.O.F Ref. No. 655/04 dated November 4, 2009
	Nil	6% ASD previously paid by in-bond operator												DF2	M.O.F. Ref. No. 655/04 dated November 2009

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Duty Free Shops	Nil	Intra-transfer between Duty Free Shops; 6% ASD not applicable. To facilitated the C.33 process												DF3	Form C.33- Application to Remove Goods for Re-Warehousing
	Nil	Duty Free Shop sales to diplomats												DF4	Vienna Convention and Diplomatic Immunities Act; Section 17 and 18 of the Tourist (Duty-Free) Shopping System Act
Educational Institutions; Schools; Stationary and Printed Materials;	031.42GCT	School uniforms and school bags		0										E01	GCT Act, T.S., Pt. 1, Item 42
	058.00DUTY 031.42GCT, 195.01ENVL	School uniforms and school bags; imported by The Government Schools	0	0						0				E02	Customs Tariff, S.S., Item 58; GCT Act, T.S., Pt. 1, Item 42; M.O.F letter #347/02 dated August 17, 2007
	031.68GCT	Exercise books ex. Tariff Heading 4820.20		0										E03	GCT Act, T.S., Part 1, Item 56; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	108.02GCT	Printed matter (excluding newspapers and religious materials) articles and materials classified under Tariff headings 49.01 to 49.05 imported for other purposes nesoi		0.02										E05	GCT Act, F.S., Part VIII
	018.11GCT	All printed matter (excluding newspapers) under tariff heading 49.01 to 49.05 used for religious purposes		0										E06	GCT Act, First Schedule, Group 8, Item 1a
	018.01GCT	Printed matter (excluding newspapers), articles and materials classified under tariff Heading Nos. 49.01 to 49.05 imported by Northern Caribbean University or any religious organization		0										E07	Customs Tariff, Second Schedule, Item 58; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S. Group 8, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationery and Printed Materials;	195.01ENVL/ 195.02ENVL, 018.01GCT	Printed matter (excluding newspapers), articles and materials classified under tariff Heading Nos. 49.01 to 49.05 imported by educational institutions approved by the Minister of Education; UWI, UTECH and diplomats		0						0				E08	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act F.S., Group 8, Item 1; M.O.F letter #347/02 dated August 17, 2007
	018.08GCT	Stationery (including writing paper , printed forms, envelopes and blotting paper) for use by Caribbean Exam Council and any other examination body		0										E09	GCT Act, First Schedule, Group 8, Item 8
	033.10DUTY, 195.01ENVL, 018.08GCT	Stationery (including writing paper , printed forms, envelopes and blotting paper for Cambridge Local Examinations Committee for use in connection with the Cambridge Local Examinations, on the production of a certificate	0.05	0						0				E10	Customs Tariff, T.S., Pt. 3, item 10, GCT Act, First Schedule, Group 8, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationery and Printed Materials;		to that effect, signed by the Secretary													
	058.00DUTY, 018.08GCT	Stationery and educational apparatus and equipment (including those used for games and physical training) for use by an approved educational institution intended solely for educational purposes; imported by non-government schools (Private Schools)	0	0										E11	Customs Tariff , Second Schedule, Item 58; GCT Act , F.S., Group 8, Item 8
	058.00DUTY, 195.01ENVL, 018.08GCT	Stationery and educational apparatus and equipment (including those used for games and physical training) for use by an approved educational institution intended solely for educational purposes; imported by Government	0	0						0				E12	Customs Tariff , Second Schedule, item 58; M.O.F letter # 347/02 dated August 17, 2007 GCT Act F.S. Group 8, Item 8

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		Schools (Public Schools)													

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationary and Printed Materials;	058.00DUTY, 018.07GCT	Goods (including computers but excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund-raising events) purchased by an approved educational institution from funds for which the educational institution is accountable; imported by non-government schools (Private Schools)	0	0										E13	Customs Tariff , Second Schedule, Item 58; GCT Act , F.S., Group 8, Item 7
	058.00DUTY, 195.01ENVL, 018.07GCT	Goods (including computers but excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund-raising events) purchased by an approved educational institution from funds for which the educational institution is accountable; imported by Government Schools (Public Schools)	0	0						0				E14	Customs Tariff , Second Schedule, Item 58; Stamp Duty Act , Item 14 of Appendix B; M.O.F letter #347/02 dated August 17, 2007 ; GCT Act , F.S., Group 8, Item 7;
	058.00DUTY, 018.05GCT	Goods (including computers) and services acquired by Council of Legal Education & Northern Caribbean Univ. for	0	0										E15	Customs Tariff , Second Schedule, Item 58; GCT Act , F.S., Group 8, Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		their use													

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	952.00DUTY, 952.00SCTA, 195.01ENVL, 952.00/018.05GCT	University of Technology	0	0		0				0				E16	Remission under own act; GCT Act , First Schedule, Group 8, Item 5; M.O.F. letter #347/02 dated August 17, 2007
Educational Institutions; Schools; Stationary and Printed Materials;	960.00DUTY, 960.00SCTA08, 960.00SCTS18, 195.01ENVL,960.00/018.05GCT	University of The West Indies (U.W.I.)	0	0		0		0		0				E17	Customs Act , Sec. 5; GCT Act , First Schedule, Group 8, Item 5; M.O.F. letter #347/02 dated August 17, 2007)
Energy Conservation	033.26DUTY, 031.98GCT	Energy saving devices as per part 1c; Energy conservation	0.05	0										EC1	Customs Tariff , T.S., Pt. 3, Item 26; GCT Act , 3rd Sch., Part C
	033.26DUTY	Energy conservation	0.05											EC2	Customs Tariff , T.S. Pt. 3, item 26
	031.98GCT	Energy saving devices as per part 1c of the GCT Act		0										EC3	GCT Act , 3rd Sch., Part 1C

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00DUTY, 031.98GCT,	Energy saving devices as per part 1c of the GCT Act; CET (import duty) suspension on renewable energy and energy efficient items	0	0										EC4	GCT Act, 3rd Sch., Part 1c; M.O.F.P. letter dated March 13, 2013 (CET suspended from January 1, 2013 to December 31, 2017); MOFPS letter dated May 29, 2018 – CET suspension from June 1, 2018 – May 31, 2021
Economic Development	030.01DUTY	Goods intended to assist economic development of Jamaica	0											ED1	Customs Tariff, S.S., Pt.1, Item 30A
	030.01DUTY, 014.03GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Goods intended to assist economic development of Jamaica, paid for by a foreign government or multilateral lending agency	0	0		0	0	0						ED2	Customs Tariff, S.S., Pt.1, Item 30A; GCT Act, F.S., Pt. 2, Group 4, Item 3; M.O.F letter, dated September 6, 2016
Electric Light and Power	032.10DUTY	Electric light and power (i.e. goods for generating, storing, conduction and measuring electricity and converting it into power or light) imported by a public company	0.05											EL1	Customs Tariff, T.S. Pt. 2, Item 10

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	032.10DUTY, 031.98GCT	Electric light and power (i.e. goods for generating, storing, conduction and measuring electricity and converting it into power or light); imported by a public company, that are energy saving devices as per part 1c of the GCT Act	0.05	0										EL2	Customs Tariff , T.S. Pt. 2, Item 10; GCT Act , 3rd Sch., Part 1C
Food Items	GCT031.06	Imported Chicken		0										F01	GCT Act , T.S., Part 1, Item 6 & 6A
	325.12GCT	Raw Food Stuff imported from outside of CARICOM: (Excluding apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes& kiwis) Standard rate of GCT 15% PAYABLE)		0.15										F02	GCT M.O.F letter dated June 20, 2012
	031.06GCT	Raw foodstuff produced within CARICOM		0										F03	GCT Act , T.S., Part 1, Item 6
	031.07GCT	Milk (excluding condensed, powdered skimmed, flavoured milk, milk based products and milk substitutes)		0										F04	GCT Act , T.S., Part 1, Item 7

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Food Items	031.08GCT	Cornmeal and counter-flour; soya meal, wheat		0										F05	GCT Act, T.S., Part 1, Item 8, 8A & 8B
	031.11GCT	Canned sardines, herrings and mackerel.		0										F06	GCT Act, T.S., Part 1, Item 11
	031.12GCT, 013.00ASD	Infant Formula		0	0									F07	GCT Act, T.S., Part 1, Item 12; Stamp Duty Act, Appendix B, Item 13
	031.13GCT	Bread; bulla, and water crackers		0										F08	GCT Act, T.S., Part 1, Item 13
	031.14GCT	Rice		0										F09	GCT Act, T.S., Part 1, Item 14
	031.15GCT	Sugar (brown)		0										F10	GCT Act, T.S., Part 1, Item 15
	031.17GCT	Salt		0										F11	GCT Act, T.S., Part 1, Item 17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.21GCT	Baking Flour in bags of not less than 45.359 kg		0										F12	GCT Act, T.S., Part 1, Item 21
	031.26GCT	Cooking Oil (excluding olive oil and cooking oil sprays)		0										F13	GCT Act, T.S., Part 1, Item 26

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.32GCT	Fish, cock and noodle soup, in aluminium sachets.		0										F14	GCT Act, T.S., Part 1, Item 32
	007.00ASD 031.26GCT	Soya oil for cooking (excluding cooking sprays)		0	0									F15	Stamp Duty Act, Appendix B, Item 7; GCT Act, T.S., Part 1, Item 26
Fire Fighting Apparatus	032.15DUTY	Fire fighting apparatus												FF1	Customs Tariff, T.S., Pt.2, Item 15
	032.15DUTY, 195.01ENVL, 325.12GCT	Fire fighting apparatus imported by the government	0.05	0.15						0				FF2	Customs Tariff, T.S., Pt.2, Item 15; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Part VII
	015.00ASD	Fuel Oil imported by			0									FU1	Stamp Duty Act,

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Fuel		suppliers of electricity for public purposes; Fuel oil for public utility; Special SCS rate of 3.5206 & ASD Exempt													Appendix B, Item 15
	977.00DUTY, 991.00GCT, 193.01SCF	Specified Articles for Petroleum Refiners; ICD, GCT & SCF Exempt; Commodities imported in connection with Govt. Incentive Prog.	0	0					0					FU2	Petroleum Refining Industry Encouragement Act; GCT Act, First Schedule, Group 15; Standard Regulations, S.S., Item 1
	GCT991.00, SCTA990.00; SCTS990.00; SCF193.05	Raw materials for refinery GCT and SCF exempt; Deferral granted for SCTA and SCTS	0	0		0		0	0					FU3	GCT Act Section 42; GCT Act, First Schedule, Group 15; Standard Regulations, S.S., Item 5
	195.12ENVL	Aviation fuel supplied by Marketing Companies to airline operators/services								0				FU4	

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Fuel	977.00DUTY, 991.00GCT, 193.05SCF	Specified Raw Materials for Refinery	0	0					0					FU5	Petroleum Refining Industry Encouragement Act; Standard Regulations, S.S., Item 5
	Nil	\$0.02 Per litre for ICAF for bunkering activities									\$0.02/ litre			FU6	M.O.F Letter dated May 11, 2016
	Nil	\$0.02 Per litre for ICAF for ethanol for use in Free Zone									\$0.02/ litre			FU7	Customs (Amendment) Regulation, 2013
	977.00DUTY, Exempt SCTA Exempt SCTS 991.00GCT, 193.01SCF	Fuel Oil Blend stock imported as raw material for Petroleum Refiners; (ID, SCTA, SCTS, GCT & SCF exempt and a CAF rate of J\$0.35 per litre)	0	0		0		0	0		J\$0.35 per litre			FU9	Petroleum Refining Industry Encouragement Act; GCT Act, 1st Sch., Group 15; Standard Regulations, S.S., Item 1; MOF Letter OC/15/1497, dated March 26, 2015; MOFPS letter dated 2.8.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	193.93SCF, 195.01ENVL, 031.73GCT	Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica		0					0	0				G01	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Pt. 1, Item 60 (GCT Amendment of Schedules June 3, 2013); BSJ letter , dated 22/07/2002
	039.01DUTY 325.12GCT 195.01ENVL	Materials, vehicles and equipment used for performance of contracts with the Government	0	0.15						0				G02	Customs Tariff , Item 39 (1) of the Second Schedule; GCT Act , F.S., Part VII; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	039.01DUTY, 002.00ASD, 195.01ENVL, 014.03GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Materials, vehicles and equipment used for performance of contracts with the Government, purchased or taken out of bond by The Government, paid for by a foreign government or multilateral lending agency	0	0	0	0	0	0		0				G03	Customs Tariff , Item 39 (1) of the Second Schedule; Stamp Duty Act , Appendix B, Item 2; GCT Act , F.S., Pt. 2, Group 4, Item 3; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); M.O.F letter , dated September 6, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	325.12 GCT 195.01 ENVL	Goods not eligible for ICD exemption, imported by Govt ministries/departments		0.15					0					G04	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , F.S., Part VII
	033.13DUTY, 002.00ASD, 195.01ENVL, 014.03GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Goods purchased or taken out of bond by The Government , the payment for which is by a foreign government or a multilateral lending agency	0.05	0	0	0	0	0	0	0				G05	Customs Tariff , Third Schedule, Part 3, Item 13; Stamp Duty Act , Appendix B, Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , F.S., Pt. 2, Group 4, Item 3; M.O.F letter dated September 6, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	030.01DUTY, 002.00ASD, 195.01ENVL, 325.12GCT	Goods intended to assist economic development of Jamaica, imported by The Government, free of cost or on concessional terms, having been made available by an individual or group of individuals	0	0.15	0					0				G06	Customs Tariff, S.S., Pt.1, Item 30A; Stamp Duty Act, Appendix B, Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	030.01DUTY, 002.00ASD, 195.01ENVL, 014.03GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Goods intended to assist economic development of Jamaica , imported by The Government , paid for by a foreign government or multilateral lending agency	0	0		0	0	0		0				G07	Customs Tariff, S.S., Pt.1, Item 30A; Stamp Duty Act, Appendix B, Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Pt. 2, Group 4, Item 3; M.O.F letter, dated September 6, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	033.13DUTY, 002.00ASD, 195.01ENVL, 325.12GCT	Goods imported for use by the Government	0.05	0.15	0					0				G08	Customs Tariff , T.S. Part 3, item 13; Stamp Duty Act , Item 2 of Appendix B; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act , F.S. Part VII
	033.13DUTY, 193.02SCF, 195.01ENVL, 325.12GCT	Commodities which are gifts to Govt. Prog. relating to welfare	0.05	0.15					0	0				G09	Customs Tariff , T.S., Part 3, Item 13; Item 2 of Appendix B of the Stamp Duty Act ; GCT Act , F.S., Part VII Standards Regulations , Second Schedule, Item 2 Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	015.00DUTY, 195.01ENVL, 325.12GCT	Clothing for indigent school children donated and consigned to the Ministry of Education	0	0.15						0				G10	Customs Tariff, S.S. Pt. 1, Item 15; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act, F.S., Part VII
	017.00ASD	Goods imported under special government agreement			0									G11	Stamp Duty Act , Appendix B, Item 17
Government	951.00DUTY 195.01ENVL 325.12GCT	General remission of Import Duty for goods imported by Government agencies												G12	Various M.O.F letters; GCT Act , First Schedule, Part VII; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a)
	195.01ENVL 18.01GCT	Printed matter (excluding newspapers), articles and materials classified under tariff Heading Nos. 49.01 to 49.05 acquired by or on behalf of government agencies/departments	0	0.15						0				G13	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act, F.S. Group 8 , Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00DUTY 195.01ENVL 031.98GCT	CET (import duty) suspension on renewable energy and energy efficient items and those listed in Part 1c of the GCT Act imported by government ministries/ departments	0	0						0				G14	M.O.F letter dated March 13, 2013; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Part 1C
Government	033.26DUTY 195.01ENVL 031.98GCT	Energy saving devices listed in the Third Schedule (Item 26) and Part 1c of the GCT Act imported by government ministries/ departments	0.05	0						0				G15	Customs Tariff , T.S. Pt. 3, Item 26; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Part 1C
	325.12GCT	Standard Rate GCT for Statutory Bodies/Tax Withholding Entities that are not registered taxpayers/involved in a taxable activity		0.15										G16	GCT Act , First Schedule, Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government Incentives	978.00 ASD 978.00 DUTY 993.00 GCT 193.01 SCF	Commodities imported in connection with 807 Govt. Incentive Programme	0	0	0				0					GIP	Standard Regulations, S.S., Item 1
	980.00ASD 980.00DUTY 980.00GCT 193.01SCF	Export Industries (EIEA)	0	0	0				0					GIE	Export Industry Encouragement Act; Standard Regulations, S.S., Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Governor General	952.00DUTY, 024.00ASD, 014.01SCTA08, 014.01SCTF28, 014.01SCTS18, 014.01GCT, 195.01ENVL	Governor General	0	0	0	0	0	0	0	0	0	0		GG1	Governor General Act; GCT Act, F.S., Pt. 2, Group 4, Item 1; Stamp Duty Act, Appendix B, Item 24; GCT Act, First Schedule, Group 4, Item 1; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (b)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	031.60GCT	Orthopaedic Appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches for the handicapped, prescribed eye-glasses and contact lenses.		0										H01	GCT Act, T.S., Pt. 1, Item 51 – 1(GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	033.13DUTY, 195.01ENVL, 031.60GCT	Orthopaedic Appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches for the handicapped, prescribed eye-glasses and contact lenses.; commodities which are imported by The Government	0.05	0						0				H02	Customs Tariff , Third Schedule, Part 3, Item 13; GCT Act , T.S., Pt. 1, Item 51 - 1(GCT Amendment of Schedules dated June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	033.13DUTY, 193.02SCF, 195.01ENVL, 031.60GCT	Orthopaedic Appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches for the handicapped, prescribed eye-glasses and contact lenses.; commodities which are gifts to Govt. Prog. relating to health	0.05	0					0	0				H03	Customs Tariff , Third Schedule, Part 3, Item 13; GCT Act , T.S., Pt. 1, Item 51 - 1(GCT Amendment of Schedules dated June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 Standards Regulations , Second Schedule, Item 2
	031.61GCT	Parts and accessories for any of the items specified in paragraph 60.		0										H04	GCT Act , T.S., Pt. 1, Item 51 – 2, (GCT Amendment of Schedules June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	195.01ENVL, 031.61GCT	Parts and accessories for any of the items specified in paragraph 60; imported by Government		0						0				H05	GCT Act , T.S., Pt. 1, Item 51 - 2(GCT Amendment of Schedules June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007
	031.63GCT	Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings.		0										H06	GCT Act , T.S., Pt. 1, Item 53 (GCT Amendment of Schedules June 3, 2013)
	031.63GCT, 195.01ENVL	Medical and Surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings; imported by the Government		0						0				H07	GCT Act , T.S., Pt. 1, Item 53(GCT Amendment of Schedules June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007
	031.55GCT	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975		0										H08	GCT Act , 3rd Sch., Pt. 1, Item 47(GCT Amendment of Schedules June 3, 2013)
	033.13 DUTY, 195.01ENVL, 031.55GCT	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975	0.05	0						0				H09	Customs Tariff , T.S. Part 3, item 13; Provisional Collection of Tax (Environmental

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care		imported by the Government													Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, 3rd Sch., Pt. 1, Item 47(GCT Amendment of Schedules dated June 3, 2013)
	031.56GCT	Diagnostic reagents used for testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.		0										H10	GCT Act, 3rd Sch., Pt. 1, Item 48(GCT Amendment of Schedules dated June 3, 2013)
	195.01ENVL, 031.56GCT	Diagnostic reagents used for testing of dextrose in the blood and glucose, protein, ketones and pH in the urine; Imported by the Government		0						0				H11	GCT Act, 3rd Sch., Pt. 1, Item 49(GCT Amendment of Schedules dated June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	195.01ENVL, 193.02SCF, 031.56GCT	Diagnostic reagents used for testing of dextrose in the blood and glucose, protein, ketones and pH in the urine; commodities which are gifts to Govt. Prog. relating to health & welfare		0					0	0				H12	GCT Act , 3rd Sch., Pt. 1, Item 49(GCT Amendment of Schedules June 3, 2013); Standard Regulations , S.S., Item 1; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a)
	031.57GCT	Contraceptive devices and substances.		0										H13	GCT Act , 3rd Sch., Pt. 1, Item 49(GCT Amendment of Schedules dated June 3, 2013)
	195.01ENVL, 031.57GCT	Contraceptive devices and substances (Imported by the Government)		0						0				H14	Customs Tariff , T.S. Part 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act , 3rd Sch., Pt. 1, Item 49 (GCT Amendment of Schedules dated June 3, 2013)
	031.59GCT	Disposable diapers for the		0										H15	GCT Act , 3rd Sch., Pt. 1,

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		incontinent.													Item 50(GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	031.64GCT	Artificial breathing apparatus for individuals afflicted with respiratory disorder		0										H16	GCT Act, 3rd Sch., Pt. 1, Item 54(GCT Amendment of Schedules dated June 3, 2013)
	033.13DUTY, 195.01ENVL, 031.64GCT	Artificial breathing apparatus for individuals afflicted with respiratory disorder (Imported by the Government)	0.05	0						0				H17	Customs Tariff, T.S., Part 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act, 3rd Sch., Pt. 1, Item 54(GCT Amendment of Schedules June 3, 2013)
	038.01DUTY	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility.	0											H18	Customs Tariff, T.S. Pt. 8 Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	038.01DUTY, 195.01ENVL, Zero rated GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility (Imported by the government)	0	0						0				H19	Customs Tariff, T.S., Part 8 item 1; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	038.01DUTY, 193.02SCF, 195.01ENVL, Zero rated GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility. (Gifts to government programme related health)	0	0					0	0				H20	Customs Tariff , T.S. Part 8, item 1; Standard Regulation 2nd Sch. Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	038.01DUTY, Zero rated GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility. (Non-government health care facility)	0	0										H21	Customs Tariff , T.S., Part 8, item 1; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	013.08GCT	Goods (excluding motor vehicles, other than ambulances) acquired by or on behalf of Red Cross, St. John's Ambulance Brigade, University		0										H22	GCT Act , F.S., Group III, Item 8

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		Hospital													

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	960.10DUTY, 014.00ASD 195.01ENVL, 013.08GCT	University Hospital of the West Indies (excluding motor vehicles other than ambulances)	0	0	0					0				H23	The University Hospital Act; GCT Act, F.S., Group III, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); Stamp Duty Act, Appendix B, Item 14
	032.00DUTY 325.12GCT	Private Hospitals	0	0.15										H24	Customs Tariff, S.S. Item 32; GCT Act, First Schedule, Part VII
Health Care	033.13DUTY, 195.01ENVL, 031.59GCT	Disposable diapers for the incontinent imported by the Government	0.05	0						0				H25	Customs Tariff, T.S., Pt. 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, 3rd Sch., Pt. 1, Item 50 (GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Industrial Items, Pipe and Pipe Fittings & Capital Goods	032.31DUTY	Pipes and pipe fittings	0.05											IN1	Customs Tariff, T.S., Pt. 2, Item 31
	976.00DUTY	Industrial Incentive	0											IN2	The Industrial Incentives Act
	037.00ASD	Goods including building and construction materials imported primarily for use in the manufacture of tangible moveable/immoveable property whether or not for commercial purposes etc			0									IN3	Stamp Duty Act, Appendix B, Item 37
Industrial Items, Pipe and Pipe Fittings & Capital Goods	037.00ASD 193.05SCF 325.12GCT	Goods including building and construction materials imported primarily for use in the manufacture of tangible moveable/immoveable property whether or not for commercial purposes etc(Capital goods)		0.15	0				0					IN4	Stamp Duty Act, Appendix B, Item 37; Standards Regulations, S.S Item 5; GCT Act, First Schedule, Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	035.04DUTY	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer.	0											M01	Customs Tariff, T.S. Pt. 5, Item 1
Machinery, Equipment & Spares	193.05SCF	Spare parts for use in the manufacturing process that do not qualify for ID exemption (SCF exemption only)							0					M02	Standard Regulations, S.S., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	32.33DUTY	Specified printing materials	0.05											M03	Customs Tariff, T.S., Part 3, Item 33
	035.04DUTY, 990.00GCT	Machinery and Equipment which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer. GCT Deferred; ICD Exempt <i>Non-Capital Goods that qualify for ICD exemption</i>	0	0										M05	Customs Tariff, T.S., Pt. 5, Item 1; GCT Act , Section. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	035.04DUTY, 193.05SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer. ICD & SCF Exempt Only <i>Machinery and equipment that are capital goods and all spare parts</i>	0						0					M06	Customs Tariff, T.S. Pt. 5, Item 1; Standard Regulations, S.S., Item 5; GCT Act, F.S., Pt. 7

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	035.04DUTY, 193.05SCF, 990.00GCT	Capital Goods that qualify for ICD exemption; deferment granted: Machinery and Equipment(including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer. GCT Deferred; ICD & SCF Exempt and GCT Deferred; ICD & SCF Exempt <i>Machinery and equipment that are capital goods and all spare parts</i>	0	0					0						M07 Customs Tariff, T.S. Pt. 5, Item 1; Standard Regulations, S.S., Item 5; GCT Act, Section 42
	032.26DUTY	Minerals and petroleum machinery etc. for exploration and prospecting	0.05												M08 Customs Tariff, T.S., Pt.2, Item 26
	032.33DUTY 193.05SCF	Specified printing materials for use in manufacturing (GCT Deferment not granted)	0.05												M09 Customs Tariff, T.S., Pt.2, Item 26; Standards Regulation, S.S. Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	032.33DUTY, 193.05SCF, 990.00GCT	Printing materials, specified for use in manufacturing (Deferral granted)	0	0					0					M10	Customs Tariff, T.S., Pt. 2, item 33 GCT Act, Section 42; Standard Regulations, S.S., Item 5
	032.23DUTY	Machine belt fasteners	0.05											M12	Customs Tariff, T.S., Pt. 2, Item 23
	032.17DUTY	Food processing machinery and equipment	0.05											M14	Customs Tariff, T.S., Pt.2, Item 17
	035.04 ID, 193.05 SCF, Zero-rated GCT	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved farming enterprise or producer of primary products for direct use by that taxpayer in the production of primary products in Jamaica or for quality control testing, packaging, or climate- controlled storage of such goods: ICD & SCF Exempt, GCT zero rated (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					M15	Customs Tariff, T.S. Pt. 5, Item 1; Standard Regulations, S.S., Item 5; GCT Act Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	035.04 ID;	Machinery and	0	0										M16	Customs Tariff, T.S. Pt. 5,

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	Zero-rated GCT	Equipment (non-capital goods) which the Commissioner of Customs is satisfied is imported by an approved farming enterprise or producer of primary products for direct use by that taxpayer in the production of primary products in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ICD exempt, GCT zero-rated (Machinery and Equipment that are non-capital goods)													Item 1; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	CARICOM/FTA 990.00 GCT 193.05 SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved manufacturer under treaty obligations: ICD Refer to boxes 34 and 36, GCT deferred, SCF exempt (Machinery and Equipment that are capital goods and all spare parts)		0					0					M17	Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; MOFPS letter dated 8.11.2017 – Cabinet Decision 36/17 dated 25.9.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	CARICOM/FTA, 990.00 GCT	Machinery and Equipment which the Commissioner of Customs is satisfied is imported by an approved manufacturer under treaty obligations: ICD Refer to boxes 34 and 36, GCT deferred. (Machinery and Equipment that are non-capital goods)		0										M18	GCT Act section 42; MOFPS letter dated 8.11.2017 – Cabinet Decision 36/17 dated 25.9.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	35.04 ID, 193.05 SCF, 031.98 GCT	<p>Machinery and equipment(including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate control storage of such goods by the taxpayer exempt under Part 1(c) of the Third Schedule:</p> <p>ICD, SCF and GCT exempt (Machinery and Equipment that are capital goods and all spare parts)</p>	0	0					0						<p>M19</p> <p>Customs Tariff, T.S. Pt. 5, Item 1; Standard Regulations, S.S., Item 5; GCT Act, Third Schedule, Part 1C</p>

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	35.04 ID, 031.98 GCT	Machinery and equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate control storage of such goods by the taxpayer exempt under Part 1(c) of the Third Schedule: ICD and GCT exempt (Machinery and Equipment that are non-capital goods).												M20	Customs Tariff, T.S. Pt. 5, Item 1; GCT Act, Third Schedule, Part 1C
Motion Picture	037.01DUTY	Prescribed goods (item 2) imported by a taxpayer (individual) engaged full-time in the production of motion pictures on a commercial basis for direct use by that taxpayer in motion picture production (including any part thereof) in Jamaica.	0											MP1	Customs Tariff, T.S., Pt. 7, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Industry															
	940.00DUTY, 940.00GCT, 193.01 SCF 195.14ENVL	Motion Picture Industry (Encouragement) Act (Equipment imported for use in the Film and Entertainment Industry facilitated through Jamaica Trade & Invest and Tourist Board)	0	0					0	0				MP2	Motion Picture Industry (Encouragement) Act; M.O.F. letter ref # 174/044 dated 5/11/07; Standard Regulations, S.S. Item 1
Musical and Sound Recording Apparatus (Professional)	037.02DUTY	Prescribed goods (item 3) imported by a taxpayer (individual) engaged full-time in the production of sound recordings on a commercial basis for direct use by that taxpayer in sound recording production in Jamaica or the Caribbean Common Market	0											MU1	Customs Tariff, T.S., Pt. 7, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Musical and Sound Recording Apparatus (Professional)	037.03DUTY	Prescribed goods (item 3(b)) imported by a taxpayer (individual) engaged full-time in the performance of musical works on a commercial basis for direct use by that taxpayer (individual) in the performance of musical works.	0											MU2	Customs Tariff, T.S., Pt. 7, Item 1
	951.00DUTY 950.00GCT	Musical instruments and their parts and accessories – General Remission (except steel band instruments)	0	0										MU3	M.O.F letter ref letter 108/179 dated 1/5/00

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Non-bulk goods imported as Packaging Material which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer.	035.03DUTY, 193.05SCF, 196.19CAF, 990.00GCT	Packaging Material, which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package goods manufactured in Jamaica by that taxpayer: ICD, , SCF 50%CAF Exemption; GCT Deferred	0	0					0		0.5			P01	Customs Tariff , 3rd Sch. Pt. 5 Item 3; Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013 on instructions of the Commissioner; GCT Act , Section 42
	035.03DUTY, 193.05SCF, 196.19CAF	Packaging Material; no GCT deferment granted , goods which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package goods manufactured in Jamaica by that taxpayer: ICD,, SCF 50%CAF Exemption	0						0		0.5			P02	Customs Tariff , 3rd Sch. Pt. 5 Item 3; Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013 on instructions of the Commissioner
Non-bulk goods imported as Packaging Material which the Commissioner of Customs is	SCF193.05, CAF196.19	Packaging Material not eligible for ICD Exemption , which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer:							0		0.5			P03	Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013 on instructions of the Commissioner;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer.		SCF & 50% CAF Exemption													
Non-bulk goods imported as Packaging Material which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer.	035.03 ID, 193.05SCF, 196.19CAF, ; Zero-rated GCT	Packaging Material, which the Commissioner of Customs is satisfied are imported by an approved farming enterprise of producer of primary products to be used to package primary goods in Jamaica: ID, SCF, 50% CAF exemption, GCT zero rated	0	0						0	0.5			P05	Customs Tariff , 3rd Sch. Pt. 5 Item 3; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013 on instructions of the Commissioner; GCT Act Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	CARICOM/FTA 990.00 GCT 193.05 SCF 196.19 CAF	Packaging Materials, which the Commissioner of Customs is satisfied are imported by an approved manufacturer under treaty obligations: ICD – Refer to boxes 34 and 36, GCT deferred, SCF and 50% CAF exemption.		0					0		0.5			P06	Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013 on instructions of the Commissioner; GCT Act , Section 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
Passenger Baggage: Household Effects & Tools of Trade	006.00DUTY, 008.00ASD, 193.04SCF, 195.04ENVL, 031.72GCT	Passengers' baggage: Personal and household effects as described in and to the extent allowed under Items No. 6, Para. 1, sub-paragraph d of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972; Goods imported by qualified passengers up the \$500 allowance	0	0	0				0	0				PE1	Customs Tariff , S.S., Pt. 1, Item 6; Stamp Duty Act , Appendix B, Item 8; Standard Act Regulations , S.S., Item 4; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (c); GCT Act , T.S., Pt. 1, Item 59
Household Effects	006.10DUTY, 008.00ASD,	Household effects and tools of the trade for	0	0	0				0	0				PE2	Customs Tariff , S.S., Pt. 1, Item 6.1 ;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
& Tools of Trade - Returning Residents	031.72GCT, 193.04SCF, 195.04ENVL	returning residents, Passengers' baggage and household effects as described in and to the extent allowed under Items No. 6 and 6A of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972.; Commodities which are household effects													Stamp Duty Act, Appendix B, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (c); GCT Act, T.S., Pt. 1, Item 59; Standard Act Regulations, S.S., Item 4
Passenger Baggage& Tools of Trade - Returning Residents	006.00DUTY, 008.00ASD, 193.04SCF, 195.04ENVL, 031.72GCT	Passengers' baggage: New or Used Personal Items, Used Instruments & Tools, other portable Articles and household effects as described in and to the extent allowed under Item No. 6, Para. 1, sub-paragraph a, b,c& Para. 2, of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972; Goods imported by passengers	0	0	0				0	0				PE3	Customs Tariff, S.S., Pt. 1, Item 6, Sub Item 1 sub-paragraph d; Stamp Duty Act, Appendix B, Item 8; Standard Act Regulations, S.S., Item 4; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (c); GCT Act, T.S., Pt. 1, Item 59

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	006.00DUTY, 008.00ASD, 193.04SCF, 195.04ENVL, 031.72GCT	Personal Effects, not being merchandise, of citizens of Jamaica or of persons ordinarily domiciled in Jamaica who have died abroad: Item No. 6, Para. 4, of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972	0	0	0				0					PE4	Customs Tariff, S.S., Pt. 1, Item 6, Sub Item 4; Stamp Duty Act, Appendix B, Item 8; Standard Act Regulations, S.S., Item 4; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (c); GCT Act, T.S., Pt. 1, Item 59
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of	035.01DUTY, 040.01ASD 193.05SCF, 196.18CAF, 031.08GCT	Cornmeal or Wheat imported as Raw Material or Intermediate Good: ICD, ASD, SCF, GCT & CAF 50% Exempt	0	0	0				0		0.5			R01	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, T.S., Part 1, Item 8, 8A & 8B
	SCF193.05, CAF196.18, GCT031.08	Counter Flour Imported as Raw Material or Intermediate Goods: SCF, GCT & CAF 50% Exempt		0					0		0.5			R02	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT T.S., Part 1, Item 8, 8A & 8B

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
goods in Jamaica by that taxpayer.															
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	ASD040.01, , CAF196.18, GCT031.08	Soyameal imported as Raw Material or Intermediate Goods: ASD, SCF, GCT & CAF 50% Exempt		0	0						0.5			R03	Stamp Duty Act Appendix B, Item 40; Customs Regulation Amendment 2013; GCT T.S., Part 1, Item 8, 8A & 8B
	193.05SCF, 040.01ASD 196.18CAF, 031.14GCT	Rice imported as Raw Material or Intermediate Goods, not eligible for ICD exemption: SCF, GCT & CAF 50% exempt		0					0		0.5			R04	Standard Regulations, 2nd Sch., Item 5; Stamp Duty Act Appendix B, Item 40 Customs Regulation Amendment, 2013; GCT Act T.S., Part 1, Item 14
	035.01DUTY 196.18CAF, 193.05SCF 031.17GCT	Salt imported as Raw Material	0	0					0		0.5			R05	Customs Tariff, T.S Part 5, Item 1 GCT T.S., Part 1, Item 17 Customs Regulation Amendment, 2013 Standard Regulations, 2nd Sch., Item 5
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a	193.05SCF, 196.18CAF, 031.26GCT	Cooking Oil (excluding olive oil and cooking oil sprays) Imported as Raw Material or Intermediate Goods: SCF, GCT & 50% CAF exempt		0					0		0.5			R06	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act T.S., Part 1, Item 26
	196.18CAF,	Imported live bird, used		0							0.5			R07	GCT Act, T.S., Part 1,

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	031.22GCT	as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching (tariff headings 0407.00.10 and 0407.00.20): GCT & 50% CAF Exempt													Item 22A; Customs (Amendment) Regulation, 2013
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are	035.01DUTY 040.01ASD 193.05SCF 196.18CAF 031.61GCT	Raw Material or Intermediate Goods to manufacture prescribed eyeglasses being parts specified in paragraph 51 of the GCT Act: SCF, GCT & 50% CAF exempt		0					0		0.5			R08	Customs Tariff, T.S. Pt. 5, item 1, Stamp Duty Act, Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act, T.S., Pt. 1, Item 51(2)
	033.16DUTY, 193.05SCF, 196.18CAF, 990.00GCT	Iron or steel wire mesh imported for as raw materials or intermediate goods for use in manufacturing. GCT deferral granted- EXCLUDING SHILOAD	0	0					0		0.5			R09	Customs Tariff, T.S. Pt. 3, item 16; GCT Act., Section 42 Customs Regulation Amendment, 2013; Standard Regulations, 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.															
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	193.05SCF, 196.18CAF, 012.08GCT	Fertilizers of subheadings 3101.00 to 3105.00 (excluding subheading 3102.10), herbicides, fungicides, plant growth regulators, nematicides, rodenticides, veterinary preparation and molluscides, Imported as Raw Material or Intermediate Goods: SCF, GCT & CAF 50% Exempt		0					0		0.5			R10	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, F.S., Group 2, Item 8
	011.00ASD, 193.05SCF, 196.18CAF, 012.01GCT	Animal feed except petfoods imported as Raw Material or Intermediate Goods		0	0				0		0.5			R12	Stamp Duty Act, Appendix B, Item 11; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act, F.S., Group 2, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	032.22DUTY, 193.05SCF, 196.18CAF,	Leaf tobacco (unmanufactured) for use as wrapping leaf in the manufacture of cigars, no GCT deferment granted: ICD, SCF & 50% CAF exempt	0						0		0.5			R13	Customs Tariff, T.S., Pt. 2, Item 22; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013;
	032.22DUTY, 193.05SCF, 196.18CAF, 990.00GCT	Leaf tobacco (unmanufactured) for use as wrapping leaf in the manufacture of cigars; GCT deferment; ICD, SCF & 50% CAF exemption	0	0					0		0.5			R14	Customs Tariff, T.S., Pt. 2, Item 22; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act, sec. 42
	032.19DUTY, 193.05SCF, 196.18CAF, 990.00GCT	Ribbon and tape for making garment labels: ICD, SCF & CAF 50% Exemption; GCT Deferred	0	0					0		0.5			R15	Customs Tariff, T.S., Pt. 2, Item 19; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act, sec. 42
Raw Material or intermediate goods (NON-BULK) which the	032.19DUTY, 193.05SCF, 196.18CAF	Ribbon and tape for making garment labels, no GCT deferment granted: ICD, SCF & CAF 50% Exemption	0						0		0.5			R16	Customs Tariff, T.S., Pt. 2, Item 19; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013
	193.05SCF,	Raw Foods from		0					0		0.5			R17	Standard Regulations,

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	196.18CAF, 031.06GCT	CARICOM imported as Raw Material or Intermediate Goods, SCF, GCT & 50% CAF exempt													2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, T.S. Part 1, Item 6 & 6A
	039.00ASD, 193.05SCF, 196.18CAF, 325.12GCT	Specified Raw Foods imported from outside CARICOM as Raw material or Intermediate Goods, not eligible for ICD exemption, no GCT deferment granted: ASD, SCF & 50% CAF exempt; GCT Standard Rate Payable		0.15	0				0		0.5			R18	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2014; GCT M.O.F letter dated June 20, 2012
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica	035.01DUTY, 039.00ASD, 193.05SCF, 196.18CAF, 325.12GCT	Specified Raw Foods, imported from outside CARICOM as Raw material or Intermediate Goods, no GCT deferment granted: ICD, SCF, ASD & 50% CAF Exempt; GCT Standard Rate	0	0.15	0				0		0.5			R19	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT M.O.F letter dated June 20, 2012
	193.05SCF, 196.18CAF, 325.12GCT	Raw Foods imported from outside of CARICOM to be used as Raw material or Intermediate Good, not eligible for ASD or ICD exemption: no GCT deferment granted; SCF &		0.15					0		0.5			R20	Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT M.O.F letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
by that taxpayer.		50% CAF exempt; GCT Standard Rate													
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01ASD, 193.05SCF, 196.18CAF, 325.12GCT	Raw Foods imported from outside of CARICOM to be used as Raw material or Intermediate Good, not eligible for ICD exemption : no GCT deferment granted; ASD, SCF & 50% CAF exempt; GCT Standard Rate		0.15	0				0		0.5			R21	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; GCT M.O.F letter June 20, 2012
	035.01DUTY, 193.05SCF, 196.18CAF, 325.12GCT	Raw Foods imported from outside of CARICOM as Raw Material or Intermediate Goods, not eligible for ASD exemption : ICD, SCF & 50% CAF Exempt; GCT Standard Rate Payable	0	0.15					0		0.5			R22	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; GCT M.O.F letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	ID035.01, ASD040.01, SCF193.05, CAF196.18, GCT325.12	Raw Foods imported from outside of CARICOM to be used as Raw material or Intermediate Goods, No GCT deferment granted: ICD, ASD, SCF & 50% CAF Exempt; GCT Standard Rate Applicable	0	0.15	0				0		0.5			R23	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; Provisional Collection of Tax; GCT M.O.F letter dated June 20, 2012
	039.00ASD, 193.05SCF, 196.18CAF	Specified Raw Material or Intermediate Goods, not eligible for ICD exemption/GCT deferment: ASD, SCF & 50% CAF exempt;			0				0		0.5			R25	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ;
Raw Material or intermediate goods (NON-BULK) which the	035.01DUTY, 039.00ASD, 193.05SCF, 196.18CAF	Specified Raw Material or Intermediate Goods, not granted GCT deferment: ICD, SCF, ASD & 50% CAF Exempt	0		0				0		0.5			R26	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01DUTY, 039.00ASD, 193.05SCF, 196.18CAF, 990.00GCT	Specified Raw materials or Intermediate Goods: ICD, ASD, SCF & 50% CAF Exempt; GCT Deferred	0	0	0				0		0.5			R27	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; GCT Act Sec. 42
	SCF193.05, CAF196.18	Raw Material or Intermediate Goods not eligible for ICD,ASD exemption; : SCF & CAF 50% Exempt							0		0.5			R28	Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a	035.01DUTY, 193.05SCF, 196.18CAF	Raw Material or Intermediate Goods, not eligible for ASD exemption, not granted GCT deferment: ICD, SCF & 50% CAF Exempt	0						0		0.5			R30	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ;
	035.01DUTY, 193.05SCF, 196.18CAF, 990.00GCT	Raw Material or Intermediate Goods, not eligible for ASD exemption: ICD, SCF & 50% CAF Exempt; GCT Deferred	0	0					0		0.5			R31	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; GCT Act Sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01ASD, 193.05SCF, 196.18CAF	Raw Material or Intermediate Goods not eligible for ICD exemption or GCT deferment; ASD, SCF & 50% CAF Exempt			0				0		0.5			R32	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013;
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is	035.01DUTY, 040.01ASD, 193.05SCF, 196.18CAF	Raw material and Intermediate Goods; Not granted GCT deferment: ICD, ASD, SCF & 50% CAF Exempt	0		0				0		0.5			R34	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01DUTY, 040.01ASD, 193.05SCF, 196.18CAF, 990.00GCT	Raw Material and Intermediate Goods eligible for ASD exemption (attracts 0% ASD or more): ICD, ASD, SCF & 50% CAF Exempt; GCT deferment	0	0	0				0		0.5			R35	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; GCT Act Sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01DUTY, 040.01ASD, 193.05SCF, 196.18CAF, 018.04GCT	Food produced exclusively for school feeding programme of an approved school, not for resale to the general public	0	0	0				0		0.5			R36	Customs Tariff, T.S. Part 5, Item 1; Stamp Duty Act, Appendix B, Item 40; Standards Regulations, S.S., Item 5; Customs Regulation Amendment 2013 GCT Act, F.S., Group 8, Item 4
	035.01DUTY, 193.05SCF, 196.18CAF, 018.04GCT	Food produced exclusively for school feeding programme of an approved school, not for resale to the general public (Not eligible for ASD exemption)	0	0					0		0.5			R37	Customs Tariff, T.S. Part 5, Item 1; Standards Regulations, S.S., Item 5; Customs Regulation Amendment 2013 GCT Act, F.S., Group 8, Item 4 GCT Act, F.S., Group 8, Item 6

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	196.18CAF, 193.05SCF 031.21GCT	Baking Flour in bags of not less than 45.359 kg imported as Raw Material or Intermediate Goods	0	0							0.5			R38	Customs Regulation Amendment 2013; Standards Regulation, S.S. Item 5; GCT Act, T.S., Part 1, Item 21
	035.01DUTY, 039.00ASD, 195.05SCF, 196.18CAF, Zero-rated GCT	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved farming enterprises or producers of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, SCF and 50% CAF exempt, GCT zero rated,.	0	0	0				0		0.5			R40	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	035.01DUTY, 040.01 ASD, 193.05SCF, 196.18CAF, Zero-rated GCT	Raw material and intermediate goods imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, SCF and 50% CAF exempt, GCT zero rated.	0	0	0				0		0.5			R41	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; Provisional Collection of Tax; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	035.01DUTY, 193.05SCF, 196.18CAF, Zero-rated GCT	Raw material and intermediate goods imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, not eligible for ASD exemption, GCT zero rated, SCF and 50% CAF exempt.	0	0					0		0.5			R42	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013 ; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	039.00ASD, 193.05SCF, 196.18CAF	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved farming enterprises or producers of primary products for direct use in the production of primary products in Jamaica: Not eligible for ID exemption, ASD exempt, SCF and 50% CAF exempt.			0				0		0.5			R43	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013;
	040.01ASD, 193.05SCF, 196.18CAF	Raw material and intermediate goods imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: Not eligible for ID exemption, ASD exempt, SCF and 50% CAF exempt.			0				0		0.5			R44	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; Provisional Collection of Tax;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	CARICOM/FTA 039.00ASD 990.00 GCT 193.05 SCF 196.18 CAF	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved manufacturers under treaty obligations ; ID – Refer to boxes 34 and 36, GCT deferred, ASD, SCF and 50% CAF exemption		0	0				0		0.5			R45	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act , sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17
	CARICOM/FTA 040.01 ASD 990.00 GCT 193.05 SCF 196.18 CAF	Raw material and intermediate goods (item 40 Stamp Duty Act) imported by approved manufacturers under treaty obligations; ID – Refer to boxes 34 and 36, GCT deferred, ASD, SCF and 50% CAF exemption		0	0				0		0.5			R46	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	CARICOM/FTA 990.00 GCT 193.05 SCF 196.18 CAF	Raw material and intermediate goods imported by approved manufacturers under treaty obligations (ASD ineligible for exemption)		0			0				0.5			R47	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17
	35.01 ID 040.01ASD 193.05 SCF 196.18 CAF 990.00 GCT 990.00 SCTS	Raw material or intermediate goods which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica(eligible for ASD exemption): ICD, ASD, SCF and 50% CAF exempt; GCT and SCTS deferred.	0	0	0			0	0		0.5			R48	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, Section 42.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	35.01 ID 040.01ASD 193.05 SCF 196.18 CAF 990.00GCT Exempt SCTS	Prescribed goods specified in Items 3(a), 4 and 5 of Part A of the Second Schedule to the GCT Act used as raw materials or intermediate goods in the manufacture of goods(other than prescribed goods) in Jamaica(non-bulk) eligible for ASD exemption: ID, ASD, SCTS , SCF and 50% CAF exempt; GCT deferred.	0	0	0			0	0		0.5			R49	Customs Tariff, 3rd Schedule Pt. 5, Item 1, Stamp Duty Act, Appendix B, item 40, GCT Act, Sec. 42, GCT Amendment No. 2 Regulations, 2019, Standards Act, Second Schedule, Item 5, Customs Regulations, Amendment 2013.
	35.01 ID 040.01ASD 193.05 SCF 196.18 CAF Exempt SCTS	Prescribed goods specified in Items 3(a), 4 and 5 of Part A of the Second Schedule to the GCT Act used as raw materials or intermediate goods in the manufacture of goods (other than prescribed goods) in Jamaica(non-bulk) eligible for ASD exemption: ID, ASD, SCTS , SCF and 50% CAF exempt; No GCT deferment.	0		0			0	0		0.5			R50	Customs Tariff, 3rd Schedule Pt. 5, Item 1, Stamp Duty Act, Appendix B, item 40, GCT Amendment No. 2 Regulations, 2019, Standards Act, Second Schedule, Item 5, Customs Regulations, Amendment 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	SCF193.05, GCT031.14	Bulk Rice imported as raw material(SCF & GCT exempt)		0					0					R71	Standard Regulations , 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 14
	SCF193.05, GCT031.08	Bulk Counter flour imported as Raw Material (SCF & GCT exempt)		0					0					R72	Standard Regulations , 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 8, 8A & 8B
	193.05SCF, 012.08GCT	Bulk Fertilizers (excluding subheading 3102.10) imported as Raw Material.; GCT & SCF Exempted Only		0					0						R73
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied	DUTY 035.01 ASD 040.01 SCF193.05 GCT 031.17	Bulk salt (shipload) raw material	0	0	0				0					R74	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 17.
	ASD040.01, GCT031.08	Bulk Soyameal imported as Raw Material		0	0				0					R75	Stamp Duty Act Appendix B, Item 40; GCT Act T.S., Part 1, Item 8, 8A & 8B
	DUTY035.01, ASD040.01 SCF193.05,	Bulk Cornmeal & wheat imported as Raw Material	0	0					0					R76	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act , Appendix B, Item 40;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
<p>are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.</p> <p>BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products</p>	GCT031.08														Standard Regulations , 2nd Sch., Item 5; GCT Act T.S. , Part 1, Item 8, 8A & 8B
	039.00ASD, 193.05SCF	Specified Bulk Raw Material or Intermediate Goods; not eligible for ICD exemption/GCT deferral: ASD & SCF exempt			0				0					R77	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5
	035.01DUTY, 039.00ASD, 193.05SCF	Specified Bulk Raw Material or Intermediate Goods; no GCT deferment granted: ICD, ASD & SCF Exemption Only	0		0				0					R79	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5
	035.01DUTY, 039.00ASD, 193.05SCF, 990.00GCT	Specified BulkRaw Material or Intermediate Goods: ICD, ASD & SCF Exempted; GCT Deferment granted	0	0	0				0					R80	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; GCT Act , Sec. 42
	193.05SCF	Bulk Raw Material or Intermediate Goods; not eligible for ICD or ASD exemption; not eligible for GCT deferment ; SCF Exempt only							0					R81	Standard Regulations , 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01DUTY, 040.01ASD, 193.05SCF	Bulk Raw material or intermediate Goods; no GCT Deferment granted: ICD, ASD & SCF Exemption only	0		0				0					R87	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5;
	035.01DUTY, 040.01ASD, 193.05SCF, 990.00GCT	Bulk Raw material or Intermediate Goods ICD, ASD & SCF Exemption; GCT Deferred	0	0	0				0					R88	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; GCT Act , Sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01DUTY, 039.00ASD, 193.05SCF, Zero-rated GCT	Specified raw material and intermediate goods (item 39 Stamp Duty Act) (BULK) imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, GCT zero rated, SCF exempt.	0	0	0				0					R89	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	035.01DUTY, 040.01ASD, 193.05SCF, Zero-rated GCT	Raw material and intermediate goods (BULK) imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, GCT zero rated, SCF exempt.	0	0	0				0					R90	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act- Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01DUTY, 193.05SCF, Zero-rated GCT	Raw material and intermediate goods (BULK) imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID exempt, not eligible for ASD exemption, GCT zero rated, SCF exempt.	0	0					0					R91	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Standard Regulations, 2nd Sch., Item 5; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	039.00ASD, 193.05SCF	Specified raw material and intermediate goods (BULK) (item 39 Stamp Duty Act) imported by approved farming enterprises or producers of primary products for direct use in the production of primary products in Jamaica : not eligible for ID exemption, ASD and SCF exempt			0				0					R92	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01ASD, 193.05SCF	Raw material and intermediate goods (BULK) imported by an approved farming enterprises or producer of primary products for direct use in the production of primary products in Jamaica: Not eligible for ID exemption, ASD and SCF exempt.			0				0					R93	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5;
	CARICOM/FTA 039.00ASD 990.00 GCT 193.05 SCF	Specified raw material and intermediate goods (item 39 of the Stamp Duty Act) imported by approved manufacturers(BULK) under treaty obligations			0				0					R94	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	CARICOM/FTA 040.01ASD 990.00 GCT 193.05 SCF	Raw material and intermediate goods (item 40 Stamp Duty Act) imported by approved manufacturers (BULK) under treaty obligations			0				0					R95	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17
	CARICOM/FTA 990.00 GCT 193.05 SCF	Raw material and intermediate goods (BULK) imported by approved manufacturers under treaty obligations		0					0					R96	Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Reimported Goods	Formerly processed on the C43	Commercial goods re-imported; whether or not subjected to processing (repair, renovation or improvement); no change in form or character; no increase in value and no sum contracted to be paid for the process	0	0	0	0				0				RI1	Customs Act, Section 16
	Formerly processed on C43	Non-commercial goods re-imported ; whether or not subjected to processing (repair, renovation or improvement); no change in form or character; no increase in value and no sum contracted to be paid for the process	0	0	0	0			0	0				RI2	Customs Act, Section 16
	325.12GCT	Non-commercial Re-imported goods subjected to processing (repair, renovation or improvement) ; no change in form or character ; duties chargeable on cost of repairs with standard rate of GCT		0.15										RI3	Customs Act, Section 16 (B)
	953.10DUTY, 006.00ASD,	Commercial Goods of Jamaican origin ; re-	0	0	0	0			0	0				RI4	Customs Act Section 16 (A); Stamp Duty Act,

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	019.04SCTA, 195.09ENV 019.04GCT	imported by registered taxpayers; no change in form or character; where GCT has not been credited or refunded (ICD, ASD, SCTA, ENV & GCT exempted)													Appendix B, Item 6; Environmental Levy Protection Order, 2007Memo/Letter to Officers and Brokers dated May 31, 2007; GCT Act, F.S., Group 9, Item 4;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Reimported Goods	953.10DUTY, 006.00ASD, 195.09ENV	Goods of Jamaican origin; re-imported by registered taxpayers; no change in form or character; where GCT has been credited or refunded (ICD, ENV & ASD exempt)	0		0					0				RI5	Customs Act Section 16 (A); Stamp Duty Act, Appendix B, Item 6; Memo/Letter to Officers and Brokers dated May 31, 2007
	953.00DUTY, 006.00ASD, 019.04SCTA, 019.04GCT	Commercial Goods not of Jamaican origin; re-imported by registered taxpayers; not subjected to any processing (repair, renovation or improvement) ; no change in form or character; where GCT has not been credited or refunded (ICD, ASD, SCTA & GCT exempted)	0	0	0	0								RI6	Customs Act Section 16 (A); Stamp Duty Act, Appendix B; GCT Act, F.S., Group 9, Item 4;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Remission under own Act	952.00DUTY 952.00GCT	Remission under own Act	0	0										RA1	Various individual Acts
	952.00DUTY 325.12GCT	Remission of Import Duty Under Own Act and standard rated GCT (goods imported not for resale)	0	0.15										RA2	Various Acts; The Provisional Collection of Tax (GCT) (Removal of Exemption) Miscellaneous Provisions) Order, 2015; GCT Act, F.S., Part VII
	032.35DUTY	Equipment imported for use by Research institutions or organisations	0.05											RD1	Customs Tariff, T.S., Pt. 2, item 35
	032.36DUTY	Scientific instruments and	0.15											RD2	Customs Tariff, T.S., Pt.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Research and Development		apparatus consigned to approved scientific institutions													2, item 36
Research and Development	078.00DUTY, 995.00GCT	Equipment and materials for Research And Development,	0	0										RD3	Customs Tariff , Item 78 of the Second Schedule; GCT Act , First Schedule, group 18

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Sporting Equipment	031.70GCT	Sports equipment (including clothing) for use in specified approved sports by an approved educational institution or an approved sporting organization		0										SP2	GCT Act, T.S., Pt. 1, Item 57
	033.20DUTY	Sports equipment for specified categories of sport	0											SP3	Customs Tariff, T.S. Part 3, item 20
	033.20DUTY, 031.70GCT	Sports equipment for specified categories of sport for use by an approved educational institution or an approved sporting organization	0	0										SP4	Customs Tariff, T.S. Part 3, item 20 GCT Act (Amendment of Schedules) 2013, T.S., Pt. 1, Item 57
Tourist Board, Hotel and Tourist	036.01DUTY,	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of Section 2 of the Tourist Board Act.	0											T01	Customs Tariff, T.S. Pt. 6 Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Industry	036.01DUTY, 031.98GCT	Specified goods (Energy Saving devices as per part 1c) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of Section 2 of the Tourist Board Act.	0	0										T03	Customs Tariff , T.S. Pt. 6 Item 1 ; GCT Act, Third Schedule, Part 1C
Tourist Board, Hotel and Tourist Industry	036.01 DUTY 041.00ASD, 325.12GCT	Specified goods (high – end meat cuts) produced outside of CARICOM) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of Section 2 of the Tourist Board Act.		0.15	0									T04	Customs Tariff , T.S. Pt. 6 Item 1 ; MOFPS letter dated 8.11.2017; GCT Act , First Schedule, Part VII; Stamp Duty Act, (Amendment Schedule) Order, 2013, Item 41(1) ;
	036.02 DUTY	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a tourism attraction.	0											T06	Customs Tariff , Third Schedule, Part 6, Item 2

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Tourist Board, Hotel and Tourist Industry	036.02DUTY, 031.98GCT	Specified goods (Energy saving devices as per part 1c of the GCT Act) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a tourism attraction.	0	0										T08	Customs Tariff , T.S. Pt. 6 Item 2; GCT Act , Third Schedule, Part 1C
	910.00DUTY, 910.00ASD, 193.01SCF, 910.00GCT	Hotel Incentives	0	0	0				0					T09	Hotel Incentives Act; Standards Regulation , Second Schedule, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	36.02ID 111.06 GCT	Electric motor vehicles (not licensed by the ITA to drive on public roads) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a tourism attraction licensed by the Jamaica Tourist Board.	0	0										T10	Cabinet Decision No. 4/15 dated January 23, 2015; MOFPS dated February 10, 2015 Ref. No. 108/144.
Technology & Telecommunication	032.42DUTY	Telephone materials and equipment for telephone service	0.10											TC1	Customs Tariff, T.S. Pt. 2 Item 42
	132.41DUTY	Telecommunication materials imported for the use of Jamaica International Telecommunications Ltd.	0.10											TC2	Customs Tariff, Third Schedule, part 2, item 41 (1)
	232.41DUTY	Telecommunication materials imported for the use of Aeronautical Telecommunications Ltd. (AEROTEL)	0.05											TC3	Customs Tariff, Third Schedule, part 2, item 41 (2)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	193.94SCF, 951.01DUTY, 951.01ENVL, 999.99GCT	Software application - Value of data distinguished from data medium; Software Licences	0	0					0	0				TC5	Paragraph 10 of Schedule to Section 19 of Customs Act.
Motor Vehicle	111.01SCTA, 111.01GCT	SCTA and GCT exemption for motor vehicles imported by Municipal Councillors and other Public Officials (20% duty concession- upper CIF limit US\$ 45,000)		0		0								V01	Customs Tariff , T.S. Pt. 1 Item 36; GCT Act , F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017 via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017
	036.03DUTY	Motor cars not exceeding 2,500cc and a maximum allowed CIF of US\$41,000 (up to 800 motor cars per year) imported by the Car Rental Sector.	0											V02	Customs Tariff, Third Schedule, Pt. 6, item 3; MOFP letter 108/144 dated June 11, 2014; MOFPS letter dated 24.4.2017, ref no. 108/144

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	036.04DUTY	Motor cars with seating capacity of eight (8) or more persons, with a maximum of 2,500cc and CIF value not exceeding US\$41,000 (up to 50 vehicles per year) imported by Contract Carriage Operators.	0											V03	Customs Tariff, Third Schedule, Pt. 6, item 4; MOFP letter dated 108/144 dated June 11, 2014; MOFPS letter dated 24.4.2017, ref no. 108/144

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motor Vehicle	036.05DUTY	Town car and limousines with a maximum CIF value of US\$50,000 (up to 40 vehicles per year) imported by Tour Operators	0											V04	Customs Tariff, Third Schedule, Pt. 6, item 5; MOFP letter 108/144 dated June 11, 2014; MOFPS letter dated 24.4.2017, ref no. 108/144
	041.01GCT	GCT Exemption for Buses, 25 seats and over, approved for specific purposes (imported by franchise holders and the like)		0										V05	GCT Act, F.S., Pt.2, Group 11, Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	041.02GCT	GCT exemption for Pick-up trucks and other trucks, approved for use in agricultural activities												V07	GCT Act, T.S., Pt. 2, Group 11, Item 3
	196.12CAF, 961.00SCTA	SCTA & CAF 50% exemption for Motor Vehicles for Charitable Organizations				0					.5			V09	The Charities Act; Customs (Amendment) Regulation, 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motor Vehicle	013.08GCT, 196.12CAF, 961.00SCTA	SCTA, CAF 50% & GCT exemption for Ambulances acquired by or on behalf of Red Cross, St. John's Ambulance Brigade (if registered as charitable organization)		0		0					0.5			V10	GCT Act , F.S., Group III, Item 8; The Charities Act ; Customs (Amendment) Regulation, 2013
	013.08GCT	Ambulances imported by the Sugar Industry labour welfare board for use on sugar estates		0										V11	GCT Act , F.S., Group III, Item 8
	032.01DUTY		0.05											V12	Customs Tariff , T.S., Pt. 2, Item 1
	111.03GCT	Electric motor vehicles		0										V14	GCT Act, F.S. Group 11, Item 6
	950.19GCT	8-10 seater concession (JUTA)		0.192 3										V15	M.O.F letter
Motor Vehicle	TARIFF CODES 8702.1020.20 8702.1020.21 8702.1040.20 8702.1040.21	Coaches, buses and mini-buses imported by franchise holders and the like (diesel or semi-diesel); GCT standard rate payable, SCTA rate 0%		0.15		0								V16	GCT Act, Second Schedule
	031.36Duty 111.01SCTA 111.01GCT	Motor vehicles imported by specified category of persons (20% duty	0.2	0		0								V18	Customs Tariff , Third Schedule, Part 1, Item 36; ; GCT Act, First

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		concession)													Schedule, Group 11, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	970.00DUTY 970.00GCT 970.00SCTA08	Public transport (corp. area)	0	0		0								V19	Public Passenger Transport (Kingston Metropolitan Transport Region) Act.
	960.00SCT 195.01ENVL 960.00GCT	Motor vehicles imported by the University of the West Indies			0	0				0				V20	UWI Act; GCT Act, First Schedule, Group 8, Item 5; M.O.F letter #347/02 dated August 17, 2007
Motor Vehicle	Tariff codes of Motor Vehicles entered into a warehouse with as dealer but is sold to a Franchise holder	Coaches, buses and mini-buses, of imported by franchise holders and the like. (Petrol)		0.15										V22	Tariff Codes for Dealers
	111.01SCTA, 111.01GCT	SCTA and GCT exemption for motor vehicles imported by the Prime Minister and former Prime Ministers(20% duty concession- upper CIF limit US\$ 60,000)		0		0								V23	Customs Tariff , T.S. Pt. 1 Item 36; GCT Act , F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017 via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	111.01SCTA, 111.01GCT	SCTA and GCT exemption for motor vehicles imported by Cabinet Ministers, President of the Senate, Attorney General, Leader of the Opposition and Speaker of the House of Representatives (20% duty concession- upper CIF limit US\$ 55,000)		0		0								V24	Customs Tariff , T.S. Pt. 1 Item 36; GCT Act , F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017 via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017
	111.01SCTA, 111.01GCT	SCTA and GCT exemption for motor vehicles imported by Members of Parliament (20% duty concession-upper CIF limit US\$ 50,000)		0		0								V25	Customs Tariff, T.S. Pt. 1 Item 36; GCT Act, F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017 via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017
ASD Miscellaneous	042.00ASD	Goods which the Commissioner of Customs is satisfied are imported during a temporary period as a result of an inadequate supply of such goods locally.			0									X01	Implemented January 01, 2014 The Stamp Duty (Amendment Schedule) Order, 2013, Appendix B, Item 42
	018.00ASD	Specific tariff items			0									X02	Stamp Duty Act , Appendix B, Item 18

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Free Codes	038.00ASD	Specified goods exempted from additional stamp duty			0									X03	Stamp Duty Act, Appendix B, Item 38
GCT Miscellaneous Codes	019.07GCT	Goods (except motor vehicles) acquired by or on behalf of any organization or association approved by the Minister which the Commissioner General is satisfied are necessary for the rendering of their services.		0										Y01	GCT Act, F.S., Group 9, Item 7
	017.00GCT	Place of Worship		0										Y02	GCT Act, F.S., Group 7
	031.01GCT	Travel Tickets for International Travel		0										Y03	GCT Act, T.S., Part 1, Item 1
	325.12GCT	Standard rate of GCT-Goods provided for under Part II of the Third Schedule to the GCT Act (Services exempted from paying advanced GCT)		0.15										Y04	GCT Act, First Schedule, Part VII (e)
		Zero-rating of General Consumption Tax (GCT) payable on goods		0										Y05	MOFPS letter dated May 11, 2017, that Cabinet via Cabinet Decision No.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
GCT Miscellaneous Codes		imported by Trans-Jamaican Highway Limited and Jamaican Infrastructure Operator Limited for direct use in their operations.													38/16 dated 7th November 2016 - Effective date for the GCT Relief is 20th November, 2016.
	031.48GCT	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels specified under tariff no. 8541.40		0										Y06	GCT Act, T.S., Part 1, Item 46
	031.45GCT	Sanitary Towels & Tampons		0										Y07	GCT Act, T.S., Part 1, Item 45
SCF Miscellaneous Codes	193.93SCF	Waiver of SCF by the BSJ							0					S01	Various BSJ letters
Ministerial Waiver Only	950.00ASD, 950.00DUTY, 950.00ENVL, 950.00GCT, 950.00SCF, 950.00SCTA08950. 00SCTF28950.00S CTS18	Remission by Minister	*	*	*	*	*	*	*	*				AAA	Section 5, Customs Act; MOFP letter
	950.00DUTY	Waiver of Import Duty only	0											W01	Section 5, Customs Act; MOFP letter

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00DUTY, 031.55GCT, 195.01ENVL	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 (Imported by Government; duty waiver)	0	0						0				W02	Section 5, Customs Act; MOFP Waiver letter; GCT Act, 3rd Sch., Pt. 1, Item 47; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007
	950.00DUTY, 031.55GCT	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 (With Duty Waiver)	0	0										W03	Section 5, Customs Act; MOFP Waiver letter; GCT Act, 3rd Sch., Pt. 1, Item 47
	950.00 DUTY 039.00 ASD 193.05 SCF 196.18 CAF	Specified raw materials	0		0				0		0.5			W04	Section 5, Customs Act; MOFP letter; MOA Letter; Standards Act; Standard Regulations, S.S., Item 5; Customs Regulation Amendment 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	ID950.00, ASD040.01, SCF193.05, CAF196.19	Packaging Material, which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer; ICD Waived; ASD, SCF & 50% CAF Exemption	0		0				0		0.5			W05	Section 5, Customs Act; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;
	950.00 DUTY 040.01 ASD 193.05 SCF	Bulk Raw Material and Intermediate Goods: ICD waived; SCF Exempt; ASD exempt (attracts 0% ASD or more)	0		0				0					W06	Section 5, Customs Act/M.O.F letter; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5
	ID950.00, GCT031.26	Import Duty waiver and GCT exemption on cooking oil (excluding olive oil and cooking oil sprays)	0	0										W07	Section 5, Customs Act/M.O.F letter; GCT Act, Third Schedule, Group 1, Items 26
	950.00SCTA	SCTA waiver for Ex-Warehoused motor vehicles to individuals				0								W08	M.O.F Waiver letter
	950.00DUTY 960.00SCTA 960.00GCT 195.01ENV	Waiver of import duty for motor vehicles imported by U.W.I	0			0				0				W09	Section 5, Customs Act/M.O.F letter; U.W.I Act; GCT Act, First Schedule, Group 8, Item 5; Provisional Collection

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions				0											of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a)
	950.00DUTY, 039.00ASD, 193.05SCF	Specified Bulk Raw Material and intermediate goods for manufacturing: ID and ASD waived; SCF exempt	0		0				0					W11	Section 5, Customs Act/M.O.F letter; Stamp Duty Act, Appendix B, Item 39; Standard Regulations, 2nd Sch.; Item 5
	950.00 DUTY, 193.05SCF, 196.18CAF	Raw Material and Intermediate Goods not eligible for ASD exemption: ICD waived; SCF & 50% CAF Exempt	0		0				0		0.5			W12	Section 5, Customs Act; Standard Regulations, 2 nd Sch.; Item 5; Customs Regulation 2013;
	950.00DUTY, 040.01ASD, 193.05SCF, 196.18CAF,	Raw Material and Intermediate Goods: ICD waived; ASD, SCF & 50% CAF Exempt; Eligible for ASD exemption (attracts 0% ASD or more)	0		0				0		0.5			W13	Section 5, Customs Act; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;
Ministerial Waiver			0		0			0		0.5					

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
with other exemptions															
	950.00DUTY, 002.00ASD, 195.01ENVL, 325.12GCT	Waiver of Duty for Goods for Government: ICD waived; ASD, ENVL exempt; Standard Rate GCT	0	0.15	0					0				W14	Section 5, Customs Act; Stamp Duty Act, Appendix B, Item 2; Environmental Protection Levy (No. 2) Order, 2007, item 6(a);
Ministerial Waiver with other exemptions	033.13DUTY, 002.00ASD, 195.01ENVL, 950.00GCT	Good imported for Government: ICD, ASD, ENVL exempted and GCT Waived	0.05	0	0					0				W15	Customs Tariff, Third Schedule, Part 3, Item 13; Stamp Duty Act, Appendix B, Item 2; Environmental Protection Levy (No. 2) Order, 2007, item 6(a);

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00DUTY, 039.00ASD, 193.05 SCF, 196.18 CAF, 990.00 GCT	Specified raw material and intermediate goods (item 39 Stamp Duty Act)imported by approved manufacturers: ID waived (suspension), GCT deferred, ASD , SCF and 50% CAF	0	0	0				0		0.5			W16	Section 5, Customs Act; MOFP Waiver letter;; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF, 990.00 GCT,	Raw material and intermediate goods imported by approved manufacturers: ID waived (suspension), GCT deferred, ASD , SCF and 50% CAF	0	0	0				0		0.5			W17	Section 5, Customs Act; MOFP Waiver letter; Stamp Duty Act Appendix B, Item 40;Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00DUTY, 039.00ASD, 193.05 SCF, 990.00GCT	Specified raw material and intermediate goods (item 39 of the Stamp Duty Act) imported by approved manufacturers (BULK): ID waived(suspension), GCT deferred, ASD , SCF exempt	0	0	0				0					W18	Section 5, Customs Act; MOFP Waiver letter;; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
															38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00DUTY, 040.01ASD, 193.05 SCF, 990.00 GCT	Raw material and intermediate goods imported by approved manufacturers(BULK): ID waived (suspension), GCT deferred, ASD , SCF	0	0	0				0					W19	Section 5, Customs Act; MOFP Waiver letter; Stamp Duty Act Appendix B, Item 40;Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00DUTY, 193.05 SCF, 196.18 CAF, 990.00 GCT	Raw material and intermediate goods imported by approved manufacturers: ID waived(suspension), GCT deferred, , SCF and 50% CAF	0	0					0		0.5			W20	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00DUTY, 193.05 SCF, 990.00 GCT	Raw material and intermediate goods (BULK) imported by approved manufacturers: ID waived (suspension), GCT deferred, SCF exempt.	0	0					0					W21	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00DUTY, 193.05 SCF, 196.19 CAF, 990.00 GCT	Packaging Material , which the Commissioner of Customs is satisfied are imported by an approved manufacturer to be used to package goods manufactured in Jamaica: ID waived (suspension), GCT deferred, SCF exempt and 50% CAF	0	0					0		0.5			W22	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00DUTY; 990.00 GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved manufacturer for direct use in the manufacture of goods in Jamaica by that taxpayer: ID waived (suspension), GCT deferred	0	0										W23	Section 5, Customs Act; MOFP Waiver letter; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00DUTY, 990.00 GCT, 193.05 SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ID waived (suspension), GCT deferred, SCF exempt (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					W24	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00 ID; 990.00 GCT	Machinery and Equipment (non-capital goods) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate- controlled storage of such goods: ID waived (suspension), GCT deferred, SCF exempt	0	0										W25	Section 5, Customs Act; MOFP Waiver letter; GCT Act Sec. 42; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		(Machinery and Equipment that are non-capital goods)													

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY 040.01 ASD 012.01GCT 193.05 SCF 196.18 CAF	Animal feeds (except pet food) imported as raw material or intermediate goods by approved manufacturers – ID waived (suspension); GCT, ASD and SCF exempt; 50% CAF	0	0	0				0		0.5			W26	MOFPS letter; GCT Act, F.S., Group 2, Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;
	036.02 ID 950.45SCTA 325.12 GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer for use in a Tourism Attraction: ID-exempt, GCT 16.5%, partial waiver of SCTA(free rate 0.450717)	0	0.165		0.45								W27	Customs Tariff, Third Schedule, Part 6, Item 2; Tax Relief Advisory Ref #OC279818745108/1441 dated July 27, 2018 (Specific case).
General Remission	951.00DUTY	General Remission/waiver of Duty	0											GW1	Various M.O.F letters: -General waiver of Customs duty payable on compact discs/diskettes/DVD and similar recorded media (other than those containing music and or games imported for education and business purposes (MOF letter 108/144 T.J dated 14/12/98) -CET Suspension on cell phones of tariff 8517.1210.10 (MOF

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
															letter dated 15.5.2014)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00ID 990.00GCT 193.05SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ID waived (general waiver), GCT deferred, SCF exempt (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					GW2	Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	951.00 ID 990.00GCT	Machinery and Equipment (non-capital goods) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ID waived (general waiver), GCT deferred, SCF exempt (Machinery and Equipment that are non-capital goods)	0	0										GW3	GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 ID 12.08 GCT	Partial CET Suspension on rodenticides, nematocides and molluscicides for agricultural and non-agricultural uses: ID-5%, GCT-zero-rated. (Expired)												GW4	MOFPS letter dated January 03, 2020;GCT Act F.S., Group2, Item 8
	951.00 ID 325.12 GCT	CET Suspension on 1,500 metric tons (1,500,000 kilograms) of Red Kidney Beans (August 04, 2020 to April 30, 2021) ID-0%, GCT-15% ASD, SCF, ENVL payable (Expired)	0	0.15										GW5	MOFPS letter dated July 31, 2020; MOFPS letter dated June 20, 2012

Please Note (*) Denotes applicable rate