

PUBLIC ADVISORY #10

**Import Duty and General Consumption Tax (GCT) Waiver – Agricultural Items
(REVISED)**

Reference is made to Ministry of Finance and the Public service letter dated December 1, 2025, and superseded by letter dated December 4, 2025.

The Ministry of Finance and the Public Service has advised the Jamaica Customs Agency of a temporary waiver of Import Duty and General Consumption Tax (GCT) on thirty-six (36) agricultural items. **Two (2) additional items, chicken leg quarters (fresh or chilled and frozen) proper to HS 0207.1300.10 and 0207.1490.10 have been granted further relief, fifty percent (50%) of Import Duty, GCT and Additional Stamp Duty.**

This is in accordance with section 30B of the Second Schedule to the Customs Act and Section 47 of the GCT Act.

The period of relief is December 1, 2025, to February 28, 2026.

The relief measure to address the waiver of ID and GCT for the thirty-six (36) agricultural items remains as previously communicated and is supported by ANC DR 2.

Additional National Code (ANC) DR3 is updated to facilitate the additional relief of duties and taxes. Please see attached Appendix I (DR2) & II(DR3) for list of items.

Appendix I (DR2)			
Tax Treatment for Agricultural Items to be Waived			
No.	Items	Tariff Code	Tax to be Waived
ANIMAL PROTEIN			
1	Table Eggs (Fowls of species Gallus Domesticus)	0407.2100.00	Import Duty & GCT
2	Liquid Whole Eggs in citric acid	0408.9900.00	Import Duty & GCT
3	Liquid Egg White (only)	3502.1900.00	Import Duty & GCT
CROPS - FRESH VEGETABLES & FRUITS			
4	Cabbage (Green)	0704.9010.00	Import Duty & GCT
5	Carrot	0706.1010.00	Import Duty & GCT
6	Pineapple (Fresh)	0804.3000.10	Import Duty & GCT
7	Red Sweet Pepper	0709.6010.00	Import Duty & GCT
8	Yellow Sweet Pepper		
9	Green Sweet Pepper		
10	Watermelon	0807.1100.00	Import Duty & GCT
11	Tomato (Plummy)	0702.0000.00	Import Duty & GCT
12	Tomato (Table)		
13	Papaya	0807.2000.00	Import Duty & GCT
14	Cucumber	0707.0010.00	Import Duty & GCT
15	Cantaloupe	0807.1910.00	Import Duty & GCT
16	Iceberg Lettuce (Head Lettuce)	0705.1100.00	Import Duty & GCT
17	Ginger (Fresh)	0910.1100.00	Import Duty & GCT
18	Honeydew Melon	0807.1990.00	Import Duty & GCT
19	Romaine Lettuce	0705.1900.00	Import Duty & GCT
20	Cauliflower	0704.1010.00	Import Duty & GCT
21	Zucchini	0709.9910.00	Import Duty & GCT
22	Yellow Squash	0709.9390.00	Import Duty & GCT
ASSORTED FRUIT AND VEGETABLE SEEDS			
23	Potato Seed	0701.1000.00	Import Duty & GCT
24	Onion Seeds	1209.9100.20	Import Duty & GCT
25	Cabbage Seeds		
26	Carrot Seeds		
27	Tomato Seeds		
28	Iceberg Lettuce Seeds		
29	Romaine Lettuce Seeds		
30	Sweet Pepper Seeds		
31	Cucumber Seeds		
32	Pak Choi Seeds		
33	Cauliflower Seeds		
34	Broccoli Seeds		
35	String Bean Seeds		
36	Watermelon Seeds	1207.7010.20	Import Duty & GCT

Appendix II (DR3)			
No.	Items	Tariff Code	Tax to be Waived
ANIMAL PROTEIN			
1	Chicken Leg Quarters (Fresh or Chilled)	207130010	50% of ID, GCT & ASD
2	Chicken Leg Quarters (Frozen)	207149010	50% of ID, GCT & ASD

